



GOVERNMENT OF INDIA

---

# APPROPRIATION ACCOUNTS (CIVIL)

1935-36

and the

## --- JIT REPORT

1937

Issued by the

*Accountant General, Central Revenues*



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## PREFATORY REMARKS.

1. *Scope and object of the Report.*—This volume deals with 'Civil' expenditure of the Government of India, Appropriation Accounts and Audit Reports for Defence Services, Posts and Telegraphs and Railway expenditure being dealt with in separate volumes prepared by other authorities. Its object is to present the audited accounts of the year, with respect to the expenditure, whether voted or non-voted, with which it deals, in the form of a separate appropriation account for each grant or appropriation with any important observations which it is considered necessary to make as a result of audit investigation. It is transmitted by the Auditor General in India with his comments thereon, to the Governor General in Council to be laid before the Public Accounts Committee of the Legislative Assembly. A copy is also forwarded by the Auditor General to the Secretary of State through the Governor General in Council, as required by statutory rules, with his comments on the Report and other comments of a general nature.

2. The material is a consolidation of accounts and comments supplied by various audit and accounting authorities in India and England. In order to provide a co-ordinating influence and secure a certain uniformity of treatment, the Accountant General, Central Revenues, has been authorised to edit or omit material furnished to him by other audit authorities.

3. Reviews of certain commercial concerns of the Government of India are dealt with in a "Commercial Appendix" which has been printed separately.

Chapter I of that Appendix contains introductory explanations of certain terms in ordinary use in commercial accounting as well as of the special features of that system of accounting as actually applied to Government concerns.

4. *Constitution and functions of the Committee on Public Accounts.*—This Committee is a statutory body constituted in pursuance of Rule 51 of the Indian Legislative Rules, for the purpose of dealing with this Report and the appended Appropriation Accounts of the Governor General in Council and such other matters as the Finance Department may refer to it. It consists of not more than twelve members, including the Chairman, of whom not less than two-thirds are elected by the non-official members of the Legislative Assembly and the remaining members are nominated by the Governor General. The Hon'ble the Finance Member is the Chairman of the Committee and in the case of an equality of votes on any matter, has a second or casting vote. The Auditor General in India and certain audit officers are usually invited to assist in the deliberations of the Committee.

In scrutinising the Accounts and the Report it is the duty of the Committee to satisfy itself that the money voted by the Assembly has been spent within the scope of the demand granted by the Assembly. It is also the duty of the Committee to bring to the notice of the Assembly—

- (a) every reappropriation from one grant to another ;
- (b) every reappropriation within a grant which is not made in accordance with the rules prescribed by the Finance Department ;  
and
- (c) all expenditure which the Finance Department has requested should be brought to the notice of the Assembly.

The main function of the Committee is to see how far the wishes of the Assembly are carried out in the matter of expenditure incurred. In performing this duty it has also to see that no expenditure is incurred on any new service for which provision was not made either in the original demand or in a supplementary demand voted by the Assembly, that there has been no extravagance, and that money set apart for one purpose has not been directed to another without the sanction of competent authority. It has been the practice for the Committee to take the evidence of departmental authorities to supplement its information on any point.

In dealing with the Accounts and the Report, the Committee is entitled to offer criticisms and recommendations upon any matter discussed therein or in the Auditor General's comments thereon, whether such matter concerns the accounts of expenditure, voted or non-voted, or those of receipts.

The Committee is not an executive body. It has no power, even after the most minute examination and on the clearest evidence, to disallow any item or to issue an order. It can only call attention to an irregularity or to failure to deal with it adequately, and express its opinion thereon and record its findings and recommendations.

Further details of the nature of the duties entrusted to the Committee, the manner in which those duties should be performed and the results which may be anticipated if those duties are performed efficiently, will be found in the "Memorandum on the work of the Public Accounts Committee in India" drawn up by the Auditor General in India, a few copies of which are placed in the Library of the Legislative Assembly for the use of the members of the Committee.

5. *General*.—It should be borne in mind while considering the Report, that whilst it is framed on the best information available and in the great majority of cases, after communication with the departments concerned, it is necessarily prepared before the departmental witnesses have been examined, and that it does not possess the same degree of authority or finality as the Report ultimately presented to the Legislature by the Committee on Public Accounts after hearing evidence on the points raised herein.

It should also be borne in mind that the cases of financial irregularity, apparently defective administration, etc., which are brought to notice in the Report represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.

6. *Distinction between matters relating to voted and non-voted subjects*.—Non-voted figures in the appropriation accounts and in the statistics furnished in the Report have been printed in italics.

7. *Demands for Grants*.—Under the Government of India Act the proposals of the Governor General in Council in respect of moneys required for expenditure under certain heads are submitted to the vote of the Legislature. These proposals in connection with the votable part of the budget are presented in the form of demands which, when accepted, become grants available for expenditure within the scope of the demand. It is for the Hon'ble the Finance Member to settle the form in which the demands should be presented, but ordinarily a separate demand is proposed for each Department.

8. *Appropriation Accounts.*—For purposes of financial control, the grants sanctioned by the Legislative Assembly for voted expenditure and the appropriations made by the Finance Department for non-voted expenditure are divided into the sub-heads shown in the appropriation accounts. These accounts exhibit in detail the excesses and savings and the modification in the original grant or appropriation, under the individual sub-heads with reference to which financial control was exercised during the year.

In respect of voted grants, the figures in the statistical statements in Chapter III as well as those for excesses or savings in the appropriation account of each grant have been calculated with reference to the actual provision granted by the legislature without taking into account the amount of surrenders or withdrawals within the grant. On the other hand, such figures relating to non-voted appropriations have been worked out on the basis of the final appropriations as they stood after the modifications sanctioned by competent authorities during the course of the year.

Explanations of the more important excesses, savings and modifications have been inserted immediately below each sub-head of the accounts where necessary and possible. Attention is, however, invited in this connection to the remarks relating to the sub-heads "Pay of Officers," "Pay of Establishments" and "Loss or Gain by Exchange" in paragraphs 49 and 50 of Chapter III. In a few cases controlling officers have not accepted the figures for actual expenditure under certain sub-heads as exhibited in the accounts; the Report is based on the booked figures of the Account Offices and the explanations for the variations under the sub-heads concerned may require some modification as a result of information which may be placed before the Committee on Public Accounts by the official witnesses.

NEW DELHI;

T. K. RAJAGOPALAN,

*The 25th February 1937.*

*Accountant General, Central Revenues.*



## PART I.

### Audit Report, 1937.

(Throughout this Report the amounts shown represent thousands of rupees unless the contrary is specifically indicated.)

#### CHAPTER. I.—CHANGES OF THE YEAR UNDER REPORT.

1. This chapter deals with the following classes of cases if they are of sufficient importance to justify mention in this Report:—

- (1) Changes in the form of the Accounts or the Report, or in that of the demands, grants or appropriations;
- (2) Changes in classification which have affected the accuracy of the budget or operated to hamper the control of expenditure in a marked degree; and
- (3) other important account changes.

#### Changes in the form of the Accounts or the Report, etc.

2. *General arrangement of the matter in the Report.*—There has been no change in the form of the Appropriation Accounts and the Report as presented last year except the following. The adjusting sub-heads “Surrenders or withdrawals within Grant” and “Modifications within Grant” mentioned in paragraph 2 of the last Report have been divided where necessary, into “Gross” and “Deductions”. In respect of Grants divided into ‘Accounts’, two new adjusting sub-heads “Surrenders or withdrawals within the Account” (with sub-divisions into “Gross” and “Deductions”, where necessary) and “Transfers from or to other Accounts” have been opened. The object of these changes has been explained in Note 1 (b) on the covering page of Part II.

3. *Changes relating to subsidiary accounts.*—There has not been any change in the subsidiary accounts, except that the following four items appear for the first time in the Appropriation Accounts:—

Serial No.	Grant to which the subsidiary account relates.	Particulars of the subsidiary accounts added.
1	No. 48—Survey of India.	A store account of maps published and stocked by the Survey of India Department at Dehra Dun.
2	No. 71—Currency . . .	A <i>pro forma</i> account of Surplus Silver Stock— (a) Part I—Rupee coin (held in the custody of the Reserve Bank of India). (b) Part II—Bullion (held at the Mints at Calcutta and Bombay and by the Secretary of State for India).
3	Ditto . . .	An account for the Silver Redemption Reserve.
4	Ditto . . .	An account for the Purchases and Sales of Silver.

The introduction of the accounts mentioned in Serial Nos. 2 to 4 above is the outcome of the establishment of the Reserve Bank of India with effect from the 1st April 1935.

4. *Changes in the form of the demands, grants or appropriations.*—Of the new grants introduced in 1934-35, four voted grants No. 63-A—Transfer to the Fund for the Development of Civil Aviation, No. 69-A—Transfer to the Fund for the Development of Broadcasting, No. 73-A—Transfer to the Road Development Fund Reserve and No. 76-D—Transfer to the Fund for Economic Developments and improvement of Rural areas do not appear this year, while three new voted grants, No. 69-B—Expenditure on the Development of Broadcasting met from the Fund, No. 76-E—Transfer to Fund for Sind and Orissa Buildings and No. 76-F—Transfer to the Revenue Reserve Fund have been opened this year.

The accounts of 90 voted grants and 6 non-voted appropriations are therefore dealt with in this volume, as compared with 91 voted grants and 6 non-voted appropriations in that of the previous year.

A list and index of the various grants and group appropriations will be found in the Grand Summary at the beginning of Part II of this volume.

**Changes in classification which have affected the accuracy of the budget or operated to hamper the control of expenditure.**

*Changes in classification which have affected the accuracy of the budget.*

5. Certain cases of this kind have been mentioned in sub-paragraphs (viii) and (ix) of paragraph 54 of Chapter III.

#### **Other Important Account Changes.**

*Changes in the classification of expenditure from voted to non-voted, from Central to Provincial and vice versa and from one grant to another.*

6. Owing to the complete amalgamation, as a measure of economy, of the Salt and the Customs Department in Madras, under which members of the establishments of the Combined Department have become liable to perform the duties connected with both these Departments, a revised accounting procedure has been introduced from 1st April 1935. The expenditure relating to "Pay of Officers", "Pay of Establishments", "Allowances" and "Contingencies", etc. of the Combined Salt and Customs (Outports) Department is now booked under "3—Salt" (instead of 1—Customs and 3—Salt as done before the complete amalgamation of the Departments); the share debitable to the Customs Department is taken as a reduction of expenditure under this head (*vide* sub-heads A.13 and C. 5 under Grant No. 16—Customs and sub-head J. 10 under Grant No. 18—Salt).

7. In pursuance of clause (V) of Section 67-A (3) of the existing Government of India Act, the Governor General in Council decided to classify as "political" all expenditure on civil works in the Gilgit Agency, including the trans-Indus portion of the Gilgit Wazarat. Accordingly the expenditure previously classified as "41-Civil Works—Central—Voted" was classified as "41-Civil Works—Central—Non-voted" with effect from 1935-36 (Grant No. 73).

*Changes in the major, minor and subordinate heads of the general accounts.*

8. Following the commercialisation of the accounts of the Northern India Salt Revenue Department, it has been decided that expenditure in England relating to that Department which is finally booked in the Home Accounts should be adjusted in the Indian books by credit to the minor head, "Deduct—English cost of stores and establishment" under the major head "3—Salt" and a corresponding debit to the appropriate detailed head of charge (*vide* sub-head F under Grant No. 18—Salt).

9. It has been decided that the fees recovered from the Railways, the Defence Services and the Commercial Departments of the Central Government and from Provincial Governments for services rendered to them by the Indian Stores Department which were formerly adjusted as reduction of expenditure under "37-A—Indian Stores Department", (Grant No. 70) should, on a correct interpretation of the rules on the subject, be adjusted as receipts under the head "XXVI-A—Indian Stores Department".

10. Prior to 1935-36, the details of the expenditure relating to the Posts and Telegraphs Audit Offices under the several heads, such as, Pay of Officers, Pay of Establishments, etc., were booked in the Posts and Telegraphs Accounts. It has been decided that, with effect from the accounts for 1935-36, these details should, in the first instance, be booked in the accounts under the major head "23—Audit", (Grant No. 43), and the total expenditure so booked transferred in lump to the Posts and Telegraphs Accounts under the major head "XV—Posts and Telegraphs—Deduct—Working Expenses" under Grant No. 23. The above decision does not apply to the cost of repairs to the Posts and Telegraphs buildings occupied by the Posts and Telegraphs Audit offices and expenditure in England relating to Posts and Telegraphs audit, which continue to be booked directly in the Posts and Telegraphs Accounts.

11. Similarly, under the arrangements obtaining till the end of the year 1934-35, the expenditure on Railway Audit establishments was accounted for under the major head 12—Miscellaneous—Railway Expenditure—and was included in Demand No. 2—Railways. As this establishment constitutes an integral part of the Indian Audit Department under the administrative control of the Auditor General, it has been decided that, with effect from 1935-36, the expenditure on this establishment should be accounted for in detail under the major head "23—Audit" and included in the Civil Demand No. 43. A lump sum deduction is made in the Demand and also in the accounts, equal to this expenditure as recoverable from the Railway Department, so that the net cost to the Central Civil Estimates is *nil*. The expenditure so recoverable from the Railway Department is accounted for under "12—Miscellaneous—Railway Expenditure" in the Railway Accounts and included in Demand No. 2—Railways in the same detail in which it was presented formerly.

12. It has been decided that, with effect from 1st April 1935, the Posts and Telegraphs Department should bear the actual pensionary charges of its employees instead of paying a contribution to the General Revenues on a liability basis. In consequence of this decision, the commuted value of pensions relating to the Posts and Telegraphs Department, previously booked in the Central (Civil) Accounts under the capital major head 60-B—Commuted Value of Pensions, (Grant No. 96) is, with effect from 1935-36, being booked in the Posts and Telegraphs Accounts by opening this head with the necessary sub-heads. The *net* amount debited to this capital major head is to be repaid from the Posts and Telegraphs revenue by equated payments spread over a period of 15 years.

13. The contributions payable by the Commissioners for the Port of Calcutta towards the cost of the Port Health Department, Calcutta, which were being adjusted as deduction from expenditure [*vide* sub-head D. 3(5) under Grant No. 58—Public Health] are treated as receipts with effect from 1935-36.



14. In consequence of the constitution of the Reserve Bank of India with effect from the 1st April 1935, the charges on account of remittance of treasure and cost of currency note forms supplied by the Master, Security Printing, previously booked under major head "38—Currency" are, with effect from the 1st April 1935, being debited to the Reserve Bank of India.

15. The loss or gain in exchange in the payment of Provident Fund Deposits and Gratuities in sterling by the Railway Department, which was adjusted in 1934-35 under the Deposit head "Exchange on Remittance Account" for subsequent adjustment under "XXXV or 47—Miscellaneous—Central"—was adjusted from 1935-36 in the Railway Grant, No. "6-G—Railways Revenue—Working Expenses—Miscellaneous Expenses".

16. The expenditure on the development of Civil Aviation was adjusted in 1934-35 under the major head "56-D—Capital Outlay on Civil Aviation". It has been decided, with the concurrence of the Secretary of State, that such expenditure will, with effect from 1935-36, be adjusted under the major head "36-A—Capital Outlay on Civil Aviation charged to Revenue" (*vide* Grant No. 63-B).

17. The following minor heads have been opened in 1935-36 :—

- (1) Charges in connection with Excise Duty on Mechanical Lighters under "1—Customs" (Grant No. 16—Customs—sub-head F).
- (2) Expenditure in connection with the celebration of His Majesty's Silver Jubilee under "47—Miscellaneous" (Grant No. 76—Miscellaneous—sub-head K-7).
- (3) Expenditure in connection with the Constitution of the new Provinces of Orissa and Sind, under "47—Miscellaneous" (Grant No. 76—Miscellaneous—sub-head K-8).
- (4) Grant to His Excellency the Viceroy's Quetta Earthquake Fund under the major head 52—Extraordinary charges (Grant No. 79—Account XIV, sub-head A).

18. It has been decided that the reserve provision for the service of New Loans hitherto shown under a separate sub-head A. 1 (2) in Grant No. 25 should, with effect from 1935-36, be amalgamated with sub-head A. 1 (1).—Interest on Permanent Debt. Accordingly no sub-head for the reserve provision appears in the appropriation account this year, though it appears in the Book of Demands.

19. Other changes of classification of minor importance are mentioned in the notes under the relevant accounts.

## CHAPTER II.—FINANCIAL RESULTS, 1935-36.

*Revenue Account.*

20. The budget estimates of the Central Government for the year 1935-36 anticipated a revenue surplus of Rs. 6 lakhs after providing Rs. 3,00 lakhs for reduction or avoidance of Debt. The actual surplus of the year, however, proved to be Rs. 2,29 lakhs indicating a betterment of Rs. 2,23 lakhs over the estimates. Out of the actual surplus of Rs. 2,29 lakhs, a sum of Rs. 45 lakhs has been transferred to a special fund (Grant No. 76-E) for assisting the new provinces of Sind and Orissa to meet their expenditure on the adaptation of old and the provision of new official buildings, the balance of Rs. 1,84 lakhs being transferred to a deposit head "Revenue Reserve Fund" (Grant No. 76-F) for helping out the finances of the first year of Provincial Autonomy. In addition to the funds already constituted from the revenue surpluses of the years 1933-34 and 1934-35, as explained in paragraph 64 of Chapter III of the last Audit Report, these two funds have been created with the sanction of the Secretary of State, and their purpose was explained in detail by the Honourable the Finance Member in his speech introducing the budget proposals for the year 1936-37. The transactions relating to all the funds created from the revenue surpluses of the years 1933-36 are exhibited in paragraph 61 of Chapter III, the year of creation being indicated against each.

The results of the year's working may be summarised as follows :—

(In lakhs of rupees.)			
	Budget, 1935-36.	Actuals, 1935-36.	Actuals, more + less—.
(1)	(2)	(3)	(4)
<i>Revenue—</i>			
Customs . . . . .	51,84	54,11	+2,27
Taxes on Income . . . . .	16,40	17,07	+67
Salt . . . . .	8,73	8,43	—30
Opium . . . . .	61	61	..
Other principal heads . . . . .	1,91	1,94	+3
Railways (Net) . . . . .	..	..	..
Interest . . . . .	83	87	+4
Civil Administration . . . . .	93	1,01	+8
Currency . . . . .	74	71	—3
Mint . . . . .	33	46	+13
Civil Works . . . . .	23	30	+7
Miscellaneous . . . . .	57	64	+7
Extraordinary . . . . .	..	..	..
Total Revenue . . . . .	83,12	86,15	+3,03

(In lakhs of rupees.)			
	Budget, 1935-36.	Actuals, 1935-36.	Actuals, more + less —
<b>EXPENDITURE (CHARGED TO REVENUE).</b>			
<i>Direct Demands on Revenue—</i>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Customs . . . . .	1,15	1,17	+2
Taxes on Income . . . . .	92	91	—1
Salt . . . . .	1,18	1,19	+1
Opium . . . . .	36	35	—1
Other direct demands . . . . .	59	59	..
Forest and other capital outlay charged to revenue . . . . .	1	1	..
Irrigation (Net) . . . . .	5	5	..
Posts and Telegraphs (Net) . . . . .	16	..	—16
Interest on ordinary debt (Net) . . . . .	—1,28	—96	+32
Interest on other obligations . . . . .	11,67	11,46	—21
Civil Administration . . . . .	10,17	*10,48	+31
Currency and Mint . . . . .	33	42	+9
Civil Works . . . . .	2,25	2,25	..
Miscellaneous . . . . .	4,45	4,48	+3
Commutated value of pensions financed from ordinary revenue . . . . .	1	—2	—3
Defence (Net) . . . . .	44,93	44,98	..
Miscellaneous adjustments between Central and Provincial Governments . . . . .	3,05	3,06	+1
Extraordinary . . . . .	1	†2,73	+2,72
Total expenditure (excluding provision for Reduction and Avoidance of Debt)	80,06	83,15	+3,9
Reductions or Avoidance of Debt . . . . .	3,00	3,00	..
Total expenditure charged to revenue . . . . .	83,06	86,15	+3,09
Surplus+ . . . . .	+6	..	—6
Deficit— . . . . .	..	..	..

\* Includes Rs. 5 lakhs transferred to the Fund mentioned in Serial No. 5 of the table in paragraph 61 of Chapter III.

† Includes the surplus of Rs. 2,29 lakhs transferred to the Funds referred to in Serial Nos. 6 and 7 of the table in paragraph 61 of Chapter III.

### *Expenditure outside the Revenue Account.*

21. The following expenditure during the year was charged outside the Revenue Account :—

		(In lakhs of rupees.)
Expenditure on the Security Printing Press . . . . .		—1(a)
Construction of State Railways . . . . .		2,58
Capital contributed by Railway Companies towards Outlay on State Railways—Discharge of Debentures . . . . .		4
Capital Outlay on Posts and Telegraphs . . . . .		39
Capital Outlay on Schemes of Agricultural Improvement and Research . . . . .		21
Capital Outlay on Vizagapatam Port . . . . .		5
Currency Capital Outlay . . . . .		5,18
Initial expenditure on New Capital at Delhi . . . . .		38
Payments of Commuted Value of Pensions . . . . .		47
Payments to Retrenched Personnel . . . . .		—3(b)
Total expenditure not charged to revenue . . . . .		9,26

(a) The gross capital outlay during the year under report (Rs. 15,394) being less than the deduction for the year on account of depreciation (Rs. 1,05,641), the net expenditure was *minus* Rs. 90,247.

(b) This capital had was opened from the accounts for 1931-32 for adjustment of payments of gratuities to retrenched personnel in connection with the retrenchment programme of the Central Government and the payments recorded under this head are to be written back to revenue in five years commencing from the year succeeding the year of payment. The total payments during the year under report were short of the amount transferred to revenue, and the net expenditure so becomes a *minus* figure.

*Debt Position.*

22. The following statement shows the debt position of the Central Government at the beginning and close of the year 1935-36 :—

Nature of Debt.	On 1st April 1935.	On 31st March 1936.	Difference (+ or —).
(1)	(2)	(3)	(4)
<i>Rupee Debt (in lakhs).</i>			
Permanent Debt . . . . .	4,38,31	4,26,18	—12,13
Floating Debt . . . . .	54,34	32,13	—22,21
Unfunded Debt . . . . .	†2,14,01	2,29,35	+15,34
Gross Total, Rupee Debt . . . . .	7,06,66	6,87,66	—19,00
<i>Deduct—</i>			
Outstanding Loans and Advances made by the Central Government . . . . .	1,98,68*	2,07,70	+9,02
Net Total, Rupee Debt . . . . .	5,07,98	4,79,96	—28,02
<i>Sterling Debt (in £000).</i>			
Permanent Debt . . . . .	383,688	376,233	—7,455
Unfunded Debt . . . . .	1,151	1,271	+120
Total, Sterling Debt . . . . .	384,839	377,504	—7,335
The same converted into lakhs of rupees at £1=Rs. 13½ . . . . .	5,13,12	5,03,34	—978
Net Total of Debt, Rupee and Sterling, ex- pressed in lakhs of rupees . . . . .	10,21,10	9,83,30	—37,80

23. It will be seen from the above statement that there has been a net reduction of the total of the outstanding debt during the year under review by Rs. 37,80 lakhs. There has also been a net increase of Rs. 9,26 lakhs in Capital expenditure not charged to Revenue during the year under review.

\* Differs from last year's closing balance (Rs. 1,98,07 lakhs) by 61 lakhs and is due to the transfer of assets worth Rs. 60 lakhs and Rs. 53,085 to the New Delhi Municipal Committee and to the Delhi Joint Water Board respectively, which have been treated as loans to the Committee and the Board.

† Differs from last year's closing balance by Rs. 6 lakhs due mainly to the exclusion of Rs. 5,69,09 from the head Staff Benefit Fund, without any financial adjustment, owing to the decision not to show the head Staff Benefit Fund Investment Account in the regular accounts. This sum represented the amount invested.

The following statement exhibits roughly how this result (a betterment of Rs. 37,80 *plus* 9,26=47,06 lakhs) has been secured.

(In lakhs of rupees.)

Receipts.		Disbursements.	
	Rs.	Rs.	Rs.
Suspense (Net) :—		Repayment of Debt	37,8
Cash balance Investment Accounts . . . . .	7,09	Capital Expenditure not charged to Revenue	9,26
Purchase of India stocks and Bonds, etc. . . . .	8,96		
Miscellaneous items . . . . .	—18		
	<u>15,87</u>		
Deposits and Advances (Net) :—			
Sinking Fund for Central Loans . . . . .	1,37		
Other Appropriations . . . . .	1,63		
Departmental and Judicial Deposits . . . . .	—1,29		
Purchase and sale of Silver . . . . .	5,06		
Revenue Reserve Fund . . . . .	1,84		
Miscellaneous items (Net) . . . . .	—77		
	<u>7,84</u>		
Balance of Provincial Governments (Net)	1,80		
Reduction in Cash Balance (Net) . . . . .	*21,93		
Remittances (Net) . . . . .	—38		
	<u>47,06</u>		
Total	47,06	Total	47,06

	Rs.
* Opening Cash balance on 1st April 1935 . . . . .	37,20
Closing Cash balance on 31st March 1936 . . . . .	15,27
Decrease in closing balance	<u>21,93</u>

24. *Reduction or Avoidance of Debt.*—Under the Scheme of Debt Redemption originally adopted by the Government of India for the five years 1925-26 to 1929-30 but which, with certain minor changes, continued to operate till 1932-33, the annual charge against the Central Revenues for the purpose of making provision for the reduction or avoidance of debt was to consist of a sum of Rs. 4 crores *plus* a sum representing one eightieth of any excess in the total of the debt outstanding at the end of the preceding year over the total outstanding on the 31st March 1923. This annual charge was, according to the scheme, to be applied towards meeting the following charges of an obligatory character involving the actual redemption of debt :—

- Railway Sinking Funds in operation ;
- Depreciation Funds of 1 1/2 per cent. on the existing 5 per cent. Rupee Loans for which Sinking Funds were established ;
- The capital portion of the annual payment in redemption of India's outstanding liability in respect of the British War Loan ; and
- The capital portion of Railway annuities.

The actual provision in 1924-25, the year before the scheme was applied, was Rs. 3·78 crores and in 1932-33 the amount had risen to Rs. 6·84 crores.

After 1924, however, the increase that took place in the total indebtedness of the Government of India was more than counterbalanced by an increase in interest-yielding assets. The automatic application of the scheme therefore would, if continued, have proved particularly burdensome during such a period of abnormal depression, when the general revenue of the Government were receiving no contribution, beyond the actual interest, on the capital invested, from the principal productive asset, the Railways. After a careful examination of the whole problem and with the full concurrence of the Secretary of State, the Government of India came to the conclusion that in view of the strengthening of their general financial position it was unnecessary in such a time of special difficulty to strain the tax revenue in order to maintain the provision for Reduction or Avoidance of Debt at the full level required under the scheme. It was accordingly decided to reduce the annual provision to a round figure of rupees 3 crores during 1933-34 and 1934-35. The same amount was provided for 1935-36 as well as the Railways were not still in a position to make their contribution to the General Revenues. This reduced provision is to be regarded as covering the obligatory charges mentioned at (a), (b) and (c) above and also a part of (d), *i.e.*, the capital portion of Railway Annuities.

The sum of Rs. 3 crores has therefore been charged to revenue during 1935-36 and has been shown in the appropriation account of Grant No. 25—Interest on ordinary Debt and Reduction or Avoidance of Debt against sub-heads F. and G, the details\* of which are :

F. Rs. 1,36,71,000 . . . Depreciation Fund of 1½ per cent. on the existing 5 per cent. rupee Loans for which Sinking Funds have been established, *vide* item (b) above, *viz.*—

Rs.

(1) 5 per cent. Income-tax Free Loan 1945-55 . . . 95,04,000

(2) 5 per cent. Loan 1939-44 . . . 41,67,000

G. Rs. 1,63,29,000 . . . Railway Sinking Funds in operation £2,00,000 converted to Rs. 26,52,850, *vide* item (a) above.

The capital portion of Railway Annuities £18,31,838-13-8 converted to Rs. 2,42,97,964 (roundly) but only a portion of this has been adjusted to make up the total of Rs. 3 crores=Rs. 1,36,76,150, *vide* item (d) above.

No payment has been made during the year in respect of the Capital portion of the annual payment in redemption of India's outstanding liability in respect of the British War Loan [*vide* item (c) above].

The amount shown under the sub-head F represents expenditure in India while those under G corresponding to items (a) and (d) above represent expenditure booked in the Secretary of State's accounts. All the above payments have been examined in audit and found to be in order. The appropriations to the depreciation fund of the 5 per cent. Rupee Loans and payments therefrom were in accordance with the undertakings given by the Government of India.

\* These adjustments are quite distinct from those relating to the "Outstanding Silver Debt" shown against item 2 on the credit side of the Account of Purchases and Sales of Silver appended to the Appropriation Account of Grant No. 71.—Currency.

*Loans and Advances by the Central Government.*

25. The transactions under this head and the balances outstanding at the beginning and end of the year are given in the following table :—

(In thousands of rupees.)					
	Balance outstand- ing on 1st April 1935.	Advances made in 1935-36.	Total.	Recoveries made in 1935-36.	Balance outstand- ing on 31st March 1936.
(1)	(2)	(3)	(4)	(5)	(6)
Advances to Provincial Loans Fund . . . . .	1,77,74,59	8,40,84	1,86,15,43	.. (a)	1,86,15,43
Loans to Indian States, Public Bodies and Persons, etc. . . . .	20,01,28 (b)	99,55	21,00,83	44,13	20,56,70
Loans to Shan States Federation . . . . .	14,00	..	14,00	28	(c) 13,72
Advances to Government servants . . . . .	74,42	51,69	1,26,11	47,10	79,01
Loans to the Government of Coorg . . . . .	3,24	2,20	5,44	..	5,44
Total . . . . .	1,98,67,53 (b)	9,94,28	2,08,61,81	91,51	2,07,70,30

(a) See paragraph 26.

(b) Difference of 60,53 from the last year's closing balance due to (i) 60,00 being the value of assets transferred to the New Delhi Municipal Committee, and treated as a loan to the Committee, and (ii) 53, being the value of certain works completed in 1934-35 and transferred to the Delhi Joint Water Board, treated as a loan to the Board.

(c) Actual balance in whole rupees is Rs. 13,72,613.

26. *Advances to Provincial Loans Fund.*—The Provincial Loans Fund was established with effect from 1st April 1925 to concentrate all loans transactions between the Central and Provincial Governments in a self supporting fund and to systematize the arrangement for administering the same. All advances granted by Central to Provincial Governments are now made through this fund which is administered by the Government of India.

All capital liabilities of the Provincial Governments to the Government of India outstanding on 31st March 1925 were transferred to the fund on the 1st April 1925. Sums required for the purpose of new advances to Provincial Governments are advanced to the fund by the Government of India from time to time, as required, and these, together with the repayments falling due on account of previous loans, constitute the capital of the Fund. The Capital Account is also credited or debited with any surplus or deficit; as the case may be in the Income Account at the end of each year, after the payment of interest to the Central Government and other expenses, if any.

The rate of interest charged by the Government of India to the Provincial Loans Fund on the advances made to it is determined with reference to the cost of new borrowings to the Government of India from time to time. The rate for 1935-36 was 3 1/4 per cent. per annum, as against 3 1/2 per cent. for the previous year.

Any surplus in the Capital of the Fund which may not be required for the time being for the purpose of new advances, may be utilised towards the reduction of advances made to it by the Government of India under such conditions as may be determined by them according to the circumstances of the case. There was no such surplus during the year under review as will be seen from the following table. No repayment was, therefore, made by the Provincial Loans Fund to the Government of India during 1935-36.

An annual report on the working of the Fund is prepared by the Government of India. The report on the working during the year 1935-36 has not yet (January 1937) been issued. Audit comments thereon, if any, will appear in due course.

The following statement sets forth the assets and liabilities of the Provincial Loans Fund as on the 31st March 1936 :—

<i>Liabilities.</i>		<i>Assets.</i>	
(i) Advances from the Government of India . . . . .	1,86,15,43	(i) Advances to the Provincial Governments . . . . .	1,86,58,10
(ii) Income transferred from Income Account from 1925-26 to 1935-36 . . . . .	43,17	(ii) Cash . . . . .	50
	<u>1,86,58,60</u>		<u>1,86,58,60</u>

The following points connected with the administration of the Fund are of interest :

(1) The terms of repayment for the following advances have not yet been settled :—

(i) Advances to the Government of Bombay in connection with the Lloyd Barrage Scheme. The repayment in this case was to have commenced in 1935-36.

(ii) Advances to the Government of Bengal to cover their overdrafts at the end of 1931-32, 1932-33 and 1933-34.

(2) In view of the conversions effected during 1935-36 of the loans raised in 1925-26, 1929-30 and 1931-32, the Government of India reduced, with effect from 1st October 1935, the rates of interest by  $\frac{1}{4}$  per cent.,  $\frac{1}{2}$  per cent. and  $1\frac{3}{4}$  per cent. respectively on the outstanding balances of advances made to the Provincial Governments during 1925-26, 1929-30 and 1931-32 from the Fund and also on the equivalent portion of the advances sanctioned to the Fund by the Government of India during those years.

(3) On the institution of the Provincial Autonomy on 1st April 1937, the Provincial Governments will generally assume complete responsibility for their future loans and borrowing policy. The Government of India have, therefore, decided, with the sanction of the Secretary of State, to wind up the Provincial Loans Fund as soon as may be and to undertake the consolidation of the existing provincial debts.

27. *Loans to Indian States, Public Bodies and Persons, etc.*—The following advances of importance are included under this head :—

	Balance on 31st March 1936.
(1) Loans to Indian States . . . . .	13,72,44
(2) Loans to Presidency Corporations including Port Trusts . . . . .	4,67,93
(3) Loans to Port Funds . . . . .	28,11
(4) Loans to Mofussil Municipalities and District and other local Fund Committees . . . . .	91,68
(5) Advances under special Laws . . . . .	35,85
(6) Advances to Cultivators . . . . .	16,47
(7) Advances to Landholders and other Notabilities . . . . .	10,40
(8) Miscellaneous Loans and Advances . . . . .	13,72



The rate of interest charged on these advances in the year 1935-36 varied for special reasons in individual cases, from  $3\frac{1}{2}$  to  $3\frac{3}{4}$  per cent. The interest realised during the year amounted to 28,73 or 1.4 per cent. of the balance of these advances.

Detailed accounts of loans to Istimrardars of Ajmer and to Cultivators falling under items (5) and (6) above are kept by the departmental authorities.

There was a total write off of 2,55 consisting of 2,25 and 30 in respect of items (4) and (6) respectively, details of which have been given in the succeeding sub-paragraphs.

*Loans to Indian States.*—Final decisions on outstanding points connected with the Bahawalpur Sotlej Valley Project Loan have been reached. The payments made by the Bahawalpur Durbar to the end of October 1936 towards the liquidation of the loan have been mentioned in paragraph 1 of the Important Comments under Grant No. 99. As a result of the decision of the Government of India, with the approval of the Secretary of State for India, to waive interest on the loan for two years from the 1st October 1933 to 30th September 1935, the approximate amount of interest remitted for the year 1935-36 amounted to rupees seventy lakhs.

An outstanding balance of 32,03 relating to other state transactions (Punjab) has been converted by the Government of India into a regular loan bearing interest at  $4\frac{3}{4}$  per cent. per annum and repayable in fifteen equated instalments with effect from the 1st April 1936, *vide* paragraph 2 of the Important Comments under Grant No. 99.

In Bombay, a suspension of repayment of 59 was sanctioned for various reasons involving one case of default to the extent of 3. In that province, in one case repayment of Rs. 15 lakhs was made in advance by three years and in another case the acknowledgment of the balance has not been received.

A loan of Rs. 2 lakhs was granted to a certain State in the North West Frontier Province during the year, free of interest, to be recovered from the subsidy of the ruler of the State in forty half-yearly instalments of 5 each.

*Loans to Presidency Corporations including Port Trusts.*—The loan of 17,65 on account of the value of the Port Block taken over by the Calcutta Port Trust in 1870, for which the Port Commissioners were paying a half yearly interest of 40, was fully liquidated in September 1936 with the approval of the Government of India.

Out of the loans aggregating 2,87,71 bearing interest at 4 per cent. per annum granted to the Port Commissioners, Calcutta, for the construction of the Kidderpore Docks up to the year 1893 (mentioned in paragraphs 25 and 30 of the Audit Reports 1935 and 1936 respectively), the balance outstanding on the 31st March 1936 was 1,65,91. A sum of 41 on account of unpaid portion of suspended repayment of principal in previous years, was paid on the 3rd April 1935 in addition to the regular equated half yearly instalments of 7,07, and the Government of India waived the levy of any penal interest for the delay of this arrear payment. The Port Commissioners proposed to repay during the year 1936-37 the outstanding balance of the loan. The proposal was sanctioned by the Government of India in December 1936; but later on it was decided by the Port authorities to make a payment of Rupees 30 lakhs only towards the repayment of the loan on the 1st February 1937, sanction to the acceptance of which was accorded by the Government of India.

*Loans to Port Funds.*—A loan of Rs. 2 lakhs was granted to the Vizagapatam Port Fund in March 1935. Orders were issued by the Government of India in March 1936 that the loan should be treated as interest free and that the actual terms of repayment should be left over for consideration at a later date when the income of the port exceeded the expenditure, or in 1940-41, whichever was earlier. It has since been decided by the Government of India (November 1936) that the loan should be converted into a grant-in-aid and that the provision for the same will be made in the budget for 1937-38.

*Loans to Mofussil Municipalities and District and other local Fund Committees.*—The Government of India sanctioned during 1936-37 the write off of the balance of 2.25 plus interest 2 outstanding against the Quetta Municipality owing to the earthquake.

*Advances to Cultivators.*—Out of the total write off of 30 under this head as mentioned above, Baluchistan alone is responsible for 20 due to the earthquake, the Andamans and Madras being accountable for 8 and 2 respectively. Defaults in repayment to the extent of 9 occurred in an Agency in the North West Frontier Province.

*Advances to Landholders and other Notabilities.*—In regard to the loan of 16.25 bearing interest at 3 per cent. per annum granted to a certain estate in Bengal mentioned in paragraph 30 of the last Report, the balance outstanding on the 31st March 1936 stood at 4.73 which was further reduced by accelerated payments aggregating 57 made towards the capital during 1936-37 and accepted under the orders of the Government of India. These payments were not connected with the defaults previously made in the repayments of instalments from March 1931 to September 1934, which have, in accordance with an arrangement made with the Government of India, been postponed till 1946, interest being charged at the rate of 3 per cent. per annum till realisation. The principal now (January 1937) outstanding stands at 4.00 the next half yearly instalment falling due for payment on the 30th March 1937.

*Miscellaneous Loans and Advances.*—There was a case of repayment of 5 in advance, with the approval of the Government of India, in respect of loans to a certain foreign Government.

28. *Advances to Government servants.*—These advances represent temporary loans to Government servants for building houses, purchasing conveyances and other similar purposes. Although the funds for these purposes are provided entirely from the resources of the Central Government, the loans are granted to personnel under the control of both the Central and Provincial Governments. The rate of interest charged on these advances given in each year, beginning 1st October and ending 30th September, is the rate charged on advances to the Provincial Loans Fund during the financial year, comprising the first half of the above mentioned period.

Amounts aggregating 12 on account of principal and 1 on account of interest were written off as irrecoverable, about a half of these being due to the Quetta earthquake. Six cases of remission of interest amounting to 1 have been reported from Assam. Several cases of delay in repayments, suspension of recoveries and non-acceptance of balances pertaining to certain provinces and areas have come to notice, but none of them is so important as to merit special mention here. There were ten cases (nine of motor car advance and one of motor cycle advance) pertaining to the Defence Services, in which insurances were not renewed in time. Suitable action has, however, been taken in all the cases by the Accounts Officer concerned to safeguard the interest of Government.

Out of the interest free advances granted for building and repairing houses to sufferers from the Bihar earthquake of 1934, 1,75 remained outstanding on the 31st March 1936 (84 and 91 respectively in the books of the Accountants General, Bihar and Posts and Telegraphs). Interest-free advances aggregating 15 were granted during 1935-36 under the sanction of the Governor General in Council to the Posts and Telegraphs employees affected by the Quetta earthquake. Of this amount, 4 remained outstanding at the end of the year under report.

29. The accounts of Government undertakings of a commercial or *quasi-commercial* nature for which a commercial system of accounts is maintained have been reviewed in the Commercial Appendix to this Report. A review of the following other subjects which are of interest from a financial point of view is given in this chapter :—

(a) Financial results of Irrigation Systems.

(b) Administration of residential buildings.

A general review of the Road Development Fund and subventions to the centrally administered areas from the Road Development Account will be found in the Important Comments under Grant No. 73—Civil Works. A review of the two new funds created from the revenue surplus of 1935-36 is given in paragraph 20 of this Chapter.

30. *Financial results of Irrigation Systems.*—Irrigation works are classified as Productive or Unproductive according as the *net* revenue (*gross* revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested.

The financial results shown here for a series of five years relate to works of the Unproductive class as there are no Productive Irrigation Works in the Central Areas.

The figure of Capital at end of the year [ item (1) ] and working expenses [ item (3) ] include certain indirect charges and the working expenses exclude interest charges which are shown separately [ item (6) ]. The *net* revenue [ item (4) ] represents the difference between gross receipts [ item (2) ] and working expenses [ item (3) ].

#### AJMER-MERWARA.

(All figures except percentages are in thousands of rupees.)

	1931-32.	1932-33.	1933-34.	1934-35.	1935-36.
(1)	(2)	(3)	(4)	(5)	(6)
(1) Capital at charge at end of the year . . . . .	35,48	35,59	35,59	35,59	35,59
(2) Gross receipts of the year . . . . .	92	1,14	1,16	1,32	1,09
(3) Working expenses of the year . . . . .	72	53	60	61	69
(4) Net revenue surplus or deficit (—) . . . . .	20	61	56	71	40
(5) Percentage of (4) to Capital (1) . . . . .	0.55	1.71	1.56	1.98	1.12
(6) Simple interest for the year . . . . .	1,15	1,15	1,16	1,16	1,15

These works are all irrigation tanks. Compared with the year 1934-35 the decrease in receipts during 1935-36 is due to a smaller area having been irrigated while the increase in the working expenses is due to expenditure on improvements and special repairs to certain tanks.

## BALUCHISTAN.

	1931-32	1932-33	1933-34	1934-35	1935-36
(1)	(2)	(3)	(4)	(5)	(6)
(1) Capital at charge at end of the year . . . . .	38,37	35,51	35,74	35,77	35,81
(2) Gross receipts of the year . . . . .	39	38	28*	61†	45
(3) Working expenses of the year . . . . .	49	95	82	66	62
(4) Net revenue surplus or deficit (—) . . . . .	—10	—57	—54	—2	—17
(5) Percentage of (4) to Capital (1) . . . . .	—0·24	—1·61	—1·51	—·07	—·48
(c) Simple interest for the year . . . . .	1,48	1,42	1,42	1,40	1,38

\* Excludes Rs. 7,874 erroneously credited to Land Revenue instead of to Irrigation.

† Includes Rs. 22,640 pertaining to the year 1933-34 adjusted in 1934-35.

The Pishin Canal system was remodelled at a cost of about 5 lakhs in 1930-32 and it was anticipated that there would be an increase in the gross receipts of Rs. 70,000. The full increase was not however expected to be realised before 1935-36 and then only if grain prices recovered. The gross revenue from this canal system for 1935-36 amounts to Rs. 34,342 against Rs. 38,731 in 1930-31, the year just preceding the remodelling. There has thus been no improvement in revenue.

The scheme of remodelling carried out in 1930-32 comprised *inter alia* the construction of a pumping plant for irrigation by pumping at an estimated cost of Rs. 1,47,379. This pumping scheme is now regarded as unsuccessful under the present conditions, and the local Administration has submitted proposals to the Government of India for a scheme of vineyard cultivation in the area commanded by the canal. The new scheme if it is approved and proves to be a success as anticipated by expert opinion is estimated to yield a return in the first 10 years of over one lakh and a half of rupees against a total expenditure of Rs. 75,000.

*Administration of residential buildings.*

31. *General.*—The annual standard rent of a residential building, as recoverable from a Government servant, is calculated on its capital cost excluding the cost of the site (including expenditure on its preparation) and is either—

(i) a percentage of the capital cost equal to the rate of interest fixed for the year of its construction *plus* an addition for house or property tax payable by Government and for maintenance and repairs, or

(ii) 6 per cent. of the capital cost, whichever is less.

The rent liability of a Government servant is further limited to 10 per cent. of his emoluments. This, in general, is the reason for the low percentage of the surplus of actual realisations over maintenance charges, on the capital cost of Government residential buildings.

32. *New Delhi*.—The financial results for 1935-36 of the administration of residential buildings in New Delhi are summarised below:—

A.—BUILDINGS—TABLE I.

Category.	Capital cost (including cost of site).	Actual realisations.	Actual cost of maintenance.	Net receipts.	Percentage of (5) to (2).
(1)	(2)	(3)	(4)	(5)	(6)
	Lakhs of Rs.	Rs.	Rs.	Rs.	
(1) President of Legislative Assembly . . . . .	0·7	439	1,274	—835	—1·19
(2) Members of Executive Council* . . . . .	7·6	15,595	12,652	2,943	0·39
(3) Officers' houses† . . . . .	80·9	2,08,294	1,49,120	59,174	0·73
(4) Members of Legislatures . . . . .	16·5	19,937	21,230	—1,293	—0·08
(5) Western Court . . . . .	5·5	11,929	13,104	—1,175	—0·21
(6) Unorthodox clerks† . . . . .	30·7	66,764	57,404	9,360	0·30
(7) Orthodox clerks† . . . . .	75·5	2,54,016	1,72,315	81,701	1·08
(8) Staff of the Government of India Press . . . . .	8·2	14,298	12,977	1,321	0·16
Total . . . . .	225·6	5,91,272	4,40,076	1,51,196	0·67
Corresponding total of 1934-35 . . . . .	183·6	5,40,599	3,85,369	1,55,230	0·85

\* Exclusive of the residence of H. E. the Commander-in-Chief which is occupied rent free and the residences of his staff.

† The increase in capital cost in categories (3), (4), (6) and (7) is due to the addition of 39 officers' houses, 33 quarters for Members of Legislature, 85 Unorthodox and 542 Orthodox clerks' quarters.

TABLE II.

Category.	Actual receipts.	Total standard rent.	Percentage of (2) to (3).	Percentage of actual cost of maintenance to estimates.
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	
(1) President of Legislative Assembly . . . . .	439	3,800	12	84
(2) Members of Executive Council . . . . .	15,595	39,787	39	83
(3) Officers' houses . . . . .	2,08,294	4,08,020*	51	96
(4) Members of Legislatures . . . . .	19,937	94,764*	21	63
(5) Western Court . . . . .	11,929	31,267	38	77
(6) Unorthodox clerks . . . . .	66,764	1,65,224*	40	91
(7) Orthodox clerks . . . . .	2,54,016	4,36,121*	58	109
(8) Staff of the Government of India Press . . . . .	14,298	47,965	30	79
Total . . . . .	5,91,272	12,26,948	48	98
Corresponding figures for 1934-35 as corrected. . . . .	5,40,599	9,89,435	55	104

\* See footnote † under table I regarding increase of Capital cost and consequently of standard rent compared with 1934-35.

Compared with the figures of 1934-35, the actual realisations of rents show an increase in all categories except (2) and (5). The decrease of Rs. 552 and Rs. 1,221 respectively in the latter is due to the buildings having been occupied for a shorter period than in 1934-35.

The net receipts have fallen from 55 per cent. of the standard rent in 1934-35 to 48 per cent. in 1935-36, due to increase in the standard rent owing to the addition of new buildings in categories (3), (4), (6) and (7). The percentage of the actual cost of maintenance to estimates has also come down from 104 in 1934-35 to 98 in 1935-36 on account of smaller expenditure on special repairs.

The general question of pooling the rents of residential buildings in New Delhi referred to in the review for 1934-35 is still (January 1937) under the consideration of the Government of India.

#### B.—FURNITURE.

Category.	Capital cost.	Actual receipts.	Actual cost of maintenance.	Net receipts.	Percentage of (5) to (2).
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	
(1) President of the Legislative Assembly . . . . .	6,118	114	280	—166	—2.71
(2) Members of the Executive Council . . . . .	72,392	3,186	5,226	—2,040	—2.82
(3) Officers Houses . . . . .	4,05,930	19,815	35,201	—15,386	—3.79
(4) Members of Legislature . . . . .	1,29,119	3,799	8,915	—5,116	—3.96
(5) Western Court . . . . .	57,430	2,257	4,822	—2,565	—4.47
(6) Unorthodox clerks . . . . .	1,65,375	10,844	12,174	—1,330	—.80
(7) Orthodox clerks . . . . .	1,63,150	14,826	9,224	5,602	3.43
Total . . . . .	9,99,514	54,841	75,842	—21,001	—2.10
Corresponding totals for 1934-35	8,16,464	63,014	56,568	6,446	.79

The actual receipts have not covered the maintenance charges this year as, in addition to the usual cause that the majority of the buildings are occupied for a part of a year only, two new factors have arisen—(1) There has been heavy expenditure on renewals mainly on Gazetted Officers' bungalows, (Rs. 20,000 nearly), and (2) the rates of rent have been reduced owing to a revision based on decreased rates of depreciation and repairs.

Compared with 1934-35, the increase in the capital cost under category (2) is due to an increase in the scale of furniture and that in categories (3), (4), (6) and (7) is due to the provision of furniture in the newly constructed buildings.

33. *Simla*.—The following tables give a summary of the financial result for 1925-36 of the administration of residential buildings in Simla and of furniture supplied for use in them.

## A—BUILDINGS—TABLE I

Category.	Capital cost (including cost of site).	Actual realisations.	Actual cost of maintenance.	Net receipts.	Percentage of (5) to (2).
(1)	(2)	(3)	(4)	(5)	(6)
	Lakhs of Rs.	Rs.	Rs.	Rs.	
(1) Members of Executive Council*	7.3	22,097	18,673	3,424	0.47
(2) Officers †	22.4	81,560	74,787	6,773	0.30
(3) Unorthodox clerks ‡	15.0	23,757	31,207	—7,450	—0.50
(4) Orthodox clerks	15.0	16,047	30,862	—14,815	—0.99
(5) Hostels §	11.9	38,037	36,478	1,559	0.13
(6) Orthodox Members of Legislature §	2.6	3,881	5,578	—1,697	—0.65
Total	74.2	1,85,379	1,97,585	—12,206	—0.16
Corresponding totals of 1934-35	74.0	1,84,534	1,87,713	—3,179	—0.04

\* Exclusive of the residence of H. E. the Commander in-Chief which is occupied free of rent.

† Exclusive of quarters for the Manager, Government of India Press, which is occupied free of rent.

‡ Seven of the Unorthodox clerks' quarters of "A" type are reserved for the accommodation of Members of the Legislature.

§ Inclusive of furniture.

TABLE II.

Category.	Actual receipts.	Total standard rent.	Percentage of (2) to (3).	Percentage of actual cost of maintenance to estimates.
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.		
(1) Members of Executive Council	22,097	37,688	59	81
(2) Officers	81,560	1,21,041	67	93
(3) Unorthodox clerks	23,757	86,057	28	79
(4) Orthodox clerks	16,047	83,068	19	87
(5) Hostels	38,037	94,697	40	94
(6) Orthodox Members of Legislature	3,881	17,780	22	91
Total	1,85,379	4,40,331	42	88
Corresponding totals of 1934-35	1,84,534	4,41,880	42	83

The increase in the cost of maintenance compared with 1934-35 in the case of categories (2), (3) and (4) is due to expenditure on special repairs to certain buildings.

There is a decrease in realisations of Rs. 1,291 in the case of category (3) and Rs. 1,103 in the case of category (6) compared with 1934-35. In the former case some of the buildings were occupied free of rent or by incumbents on lower rates of pay, while in the case of the latter the buildings were occupied for a shorter period than in 1934-35.

The actual receipts under categories (3) and (4) also fall short of the standard rent partly because a number of houses are occupied free of rent under the rules in the Simla Allowance Code.

## B.—FURNITURE.

Category.	Capital cost.	Actual receipts.	Actual cost of maintenance.	Net receipts.	Percentage of (5) to (2).
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	
(1) Members of Executive Council *	1,29,028	8,068	11,666	—3,598	—2.78
(2) Members of Legislatures † (unorthodox and hire)	11,139	86	581	—495	—4.44
(3) Officers	2,02,613	16,796	4,280	12,516	6.18
(4) Hire furniture for officers	19,140	1,163	444	719	3.76
(5) Clerks	24,056	2,788	659	2,129	8.85
Total	3,86,576	28,901	17,630	11,271	2.92
Corresponding totals of 1934-35	4,01,888	29,129	10,971	18,158	4.52

\* Exclusive of furniture in the case of the residence of His Excellency the Commander-in-Chief supplied free of rent.

† Furniture valued at Rs. 9,673 is reserved for members occupying quarters at Summer Hill but the rent realised is not included in the above figures, being included in the figures of rent realised for buildings shown against category (3) in the table under Section A.

34. *Other areas*.—Similar statistics for (1) the areas under the audit of the Accountant General, Central Revenues, and (2) the areas under the audit of other Accounts and Audit Officers are given in the following table, which relates only to buildings known as “Class I”, i.e., residences from which an adequate return in the shape of rent is expected :—

Area.	Capital value (including cost of site, if known).	Actual realisations.	Actual cost of maintenance.	Net receipts.	Percentage of (5) to (2).
(1)	(2)	(3)	(4)	(5)	(6)
	Thousands of rupees.	Rs.	Rs.	Rs.	
(1) Mussoorie	1.06	1,288	1,896	—608	—57
(2) Dehra Dun	20.04	41,708	16,276	25,432	1.26
(3) Pusa	3.34	8,066	1,787	6,279	1.88
(4) Delhi Province	3.61	13,889	6,841	7,048	1.95
(5) Delhi	22.54	54,179	54,743	—564	—03
(6) Rajputana	3.30	11,441	6,589	4,852	1.47
(7) Central India	4.61	18,752	15,891	2,861	.62
(8) Bengal	9.81	20,004	22,008	—2,004	—20
(9) Assam	1.90	9,432	4,715	4,717	2.48
(10) Bombay Presidency (excluding Sind)	16.33	31,257	21,944	9,313	.57
(11) Sind	5.70	13,825	7,034	6,791	1.19
(12) Bihar and Orissa	3.30	11,799	5,182	6,617	2.01
(13) Madras (including Salt Revenue Department and Bangalore Residency)	1.78	7,133	2,917	4,216	2.37
(14) Burma	3.47	9,602	5,299	4,303	1.24
(15) Baluchistan	7.95	15,984	9,699	6,285	.79

NOTE.—Aden has been excluded from the above table this year as the capital cost of the buildings in that locality has been reduced to an amount below rupees 1 lakh on account of the transfer of a building costing about Rs. 22,000 to the Education Department to be used for non-residential purposes.



(1) *Mussoorie*.—The total standard rent is Rs. 5,976. The buildings in the Castle Hill Estate at Mussoorie were occupied by the Survey of India staff during summer months only. Some of the buildings remained vacant for the greater part of the year. These causes account for the poor realisations (col. 3). They however show some improvement in comparison with the last year's figures.

(2) *Dehra Dun*.—The increase of 4 *net* in the capital cost (Col. 2) as compared with the previous year is due to minor additions and alterations to some of the buildings. The total standard rent realisable was Rs. 1,05,601. Some buildings remained vacant throughout or a part of the year. The consideration of the draft rules regarding the allotment of quarters to non-gazetted posts of the Forest Research Institute referred to in the last year's review has been deferred, pending final decision of the Government of India on the question of the retransfer of the administrative control of the Institute from the Central Public Works Department to the President of the Institute.

(3) *Puri*.—The standard rent of the buildings is Rs. 17,580. The short realisation as compared with the standard rent is due to (i) three buildings having been used for office purposes, (ii) two buildings having been allotted to persons entitled to rent free accommodation and (iii) some buildings remaining vacant. The revision of the standard rent has become over-due but the matter has not been pressed as the buildings are being retransferred to the Bihar Government.

(4) *Delhi Province*.—Relates to residences for Government servants under the administrative control of the Chief Commissioner, Delhi. The increase of 1 *net* in the capital cost (col. 2) as compared with the last year is due to minor additions and alterations to some of the buildings. The total standard rent is Rs. 15,869. The short recovery is due to the occupation of some of the buildings for a shorter period than the previous year and by officials on lower rates of pay.

(5) *Delhi*.—Relates to buildings in Delhi other than those in category (4) above. The decrease of 12 *net* in the capital cost (col. 2) as compared with the last year is due to the transfer of two buildings to the authorities of a College in Delhi. The total standard rent is Rs. 1,27,324. The short recovery is due to the occupation of only a small number of quarters.

(6) *Rajputana*.—The increase of 11 *net* in the capital cost (col. 2) as compared with the last year is partly due to one building having been permanently allotted as a residence and brought into the capital and revenue accounts for the first time and partly to the improvements made in one of the buildings. The total standard rent is Rs. 17,051. The realisations fell short of the standard rent by Rs. 5,610, owing to some buildings remaining vacant for the greater part of the year and the recovery of rent at concessionary rates under the Fundamental Rules.

(7) *Central India*.—The decrease of 14 *net* in the capital cost (col. 2) as compared with the last year is due to (i) the conversion of one building into a circuit house and (ii) the difference between the cost of one building transferred from the Defence Department to the Public Works Department and of another transferred from the Public Works Department to the Holkar State. The total standard rent is Rs. 25,889. The realisations fell short of the standard rent by Rs. 7,137 mainly owing to the recoveries having been made at concessionary rates under the Fundamental Rules.

(8) *Bengal*.—The increase of 1 *net* in the capital cost (col. 2) represents the cost of sanitary installations in two quarters less a small amount on account

of reduction in the cost of site of a building tentatively shown in the last year's account. The amount of standard rent realisable was Rs. 35,552. Some buildings remained vacant for varying periods and two were occupied rent-free. As in the last year, no rents were recovered from the Chaplains at Calcutta and Howrah pending the transfer of parsonages to the Indian Church.

(9) *Assam*.—The reduction of 8 *net* in the capital cost (col. 2) is due to exclusion of a building at Sadiya which, as a result of revaluation, was classed under the category of residences from which an adequate return in the shape of rent is not expected. The maximum rent realisable was Rs. 9,834. One building remained unoccupied for one month and three days.

(10) *Bombay Presidency (excluding Sind)*.—The increase of 19 *net* in the capital cost (col. 2) is due to (1) inclusion of a building formerly classed in the category of residences from which adequate return in the shape of rent is not expected (Rs. 18,000) and (2) inclusion of a capital expenditure incurred during the year (Rs. 1,000). The actual realisations fell short of the maximum amount realisable by Rs. 37,966. One building remained vacant for the whole year and some for a part of the year. One building was occupied rent-free and in some cases recoveries were restricted to 5 per cent. of the occupants' emoluments. The excess maintenance charge as compared with the previous year is due to heavy special repairs carried out during the year.

(11) *Sind*.—The maximum rent realisable was Rs. 15,251. One building remained vacant throughout the year and a few others for short periods not exceeding three months in each case.

(12) *Bihar and Orissa*.—The increase of 45 *net* in the capital cost (col. 2) is due to the addition of a building. The maximum rent realisable was Rs. 17,260. One building was occupied rent-free and four buildings at concessionary rates. Three buildings remained vacant for a part of the year.

(13) *Madras*.—The maximum rent realisable was Rs. 10,542. The short realisation is due to the operation of rule restricting recovery to 10 per cent. of emoluments.

(14) *Burma*.—The increase of 1,41 *net* in the capital cost (col. 2) is due to inclusion of the buildings in the Putao area formerly treated as Provincial buildings. The total standard rent realisable was Rs. 18,612. Five buildings remained vacant for long periods while two buildings were occupied by officers entitled to rent-free concessions.

(15) *Baluchistan*.—The increase of 7 *net* in the capital cost (column 2) as compared with the last year is due to (1) conversion of a hut and furniture godown into quarters and (2) additions and alternations to two other buildings. The standard rent realisable was Rs. 38,163. Five buildings were occupied free of rent by entitled persons. Thirteen buildings remained vacant for varying periods. Short-recovery of Rs. 16,000 roundly was due to buildings in Quetta, Mastung, and Kalat having been destroyed by earthquake.

## CHAPTER III.—GENERAL REVIEW OF THE RESULTS OF AUDIT

35. *Review of demands for grants.*—Eighty five demands for grants (excluding those for Posts and Telegraphs and Railways) amounting to Rs. 29,08,72,000 were moved in the Legislative Assembly and voted by it with three nominal reductions of Rs. 100 each in Demand Nos. 18.—Salt, 32.—Home Department and 79.—Baluchistan and a further reduction of Rs. 4,30,999 in Demand No. 39.—Army Department. The total Demand was more than that for 1934-35 by roughly Rs. 3½ crores owing to larger amounts being provided mainly in the demands noted below :—

	(In lakhs of rupees.)
16.—Customs . . . . .	14
70.—Indian Stores Department . . . . .	14
73.—Civil Works . . . . .	20
74.—Superannuation Allowances and Pensions . . . . .	13
95A.—Capital Outlay connected with the institution of the provinces of Orissa and Sind (new demand) . . . . .	20
99.—Loans and Advances bearing interest . . . . .	2,68
	<hr/> 3,49 <hr/>

There was, however, an appreciable reduction of about Rs. 35 lakhs under 71—Currency as compared with the Demand for 1934-35.

Subsequently, supplementary demands for Rs. 4,39,60,000 (including five new demands) were moved in the Legislative Assembly and voted by it with a reduction of Rs. 100 in demand No. 79—Baluchistan.

36. *Reductions made by the Legislature in Demands for Grants.*—There were altogether five reductions made by the Legislative Assembly as mentioned above, viz., three reductions of Rs. 100 each and one of Rs. 4,30,999 in the original and one of Rs. 100 in the supplementary demands for Grants. As the three reductions of Rs. 100 each in the original Demand for grants were made without specifying any particular sub-heads, they have been shown in the appropriation accounts under the sub-head “Reduction made by the Legislative Assembly”.

37. *Restoration by His Excellency the Governor General.*—The reduction of Rs. 4,30,999 made by the Legislative Assembly in the original demand No. 39—Army Department, leaving a balance of Re. 1 only, was restored by the Governor General in Council under Section 67-A (7) of the existing Government of India Act.

38. *Supplementary grants during the year.*—Thirty nine supplementary demands for grants were moved on three occasions, viz., 2 in April 1935, 3 in September 1935 and 34 in March 1936. The demands were voted by the Assembly with the reduction of Rs. 100 in one case as mentioned in paragraph 35 above. Supplementary demands are not ordinarily to be arranged for until it is fairly certain that they will be necessary. There were however, special reasons for the presentation of the supplementary demands during April 1935 and September 1935 in certain cases as detailed below :—

(1) *Demand No. 76 of April 1935 for Rs. 2,00,000.*—The grant was required to meet expenditure in connection with the celebration of the Silver Jubilee of His Majesty the late King Emperor George V in May 1935. The approval of the Standing Finance Committee was obtained on the 29th March 1935 when it was too late to include the item in the budget estimate for 1935-36. The expenditure being in respect of a new service, the supplementary grant was necessary under Rule 50 (1) (ii) of the Indian Legislative Rules.

(2) *Demand No. 92-A of April 1935 for Rs. 27,65,000.*—The grant was required to meet the expenditure anticipated during the year under report in connection with the transfer of the Imperial Institute of Agricultural Research from Pusa to Delhi and was necessitated by the rejection on the 27th March 1935 by the Legislative Assembly of the proposal to meet the cost of the transfer from the revenue surplus of 1934-35 as mentioned in paragraph 24 of Chapter II of the Audit Report, 1936.

(3) *Demand Nos. 63-B and 69-B of September 1935 for Rs. 1,000 each.*—These were token grants in respect of expenditure from the Civil Aviation and Broadcasting Funds created out of the revenue surplus of 1934-35 (*vide* Serial Nos. 1 and 2 of the table in paragraph 65 of Chapter III of the Audit Report, 1936), and were obtained in pursuance of the undertaking to bring the detailed schemes met from the funds to the notice of the Legislative Assembly.

(4) *No. 76 of September for Rs. 1,83,000.*—The expenditure on certain special Committees being regarded as on a new service, the supplementary grant had to be obtained under the rule cited in item (1) above.

39. A list of the larger supplementary grants with brief explanations of their purpose is given below :—

Rs.

(1) 25.—Interest on ordinary Debt and Reduction or Avoidance of Debt—

D.—Sterling Debt—

D. 9.—Management of Debt . . . . . 21,06,000

To meet the additional expenditure incurred in connection with the flotation of 3 per cent. stock, 1949-52 and for the management of the rupee debt in England.

(2) 31.—Foreign and Political Department—

D.—Postage, Telegram and Telephone charges . . . . . 1,15,200

To meet increased expenditure on telegraphic correspondence due to sudden changes in the political situation in the Frontier, the introduction of Reforms, etc.

(3) 59.—Agriculture—

Q.—Payments from sugar excise duty to sugar manufacturing provinces . . . . . 6,43,000

The original provision was made in Demand No. "76-B", but according to correct accounts classification, payments from the sugar excise duty have to be adjusted under the head "Agriculture", hence the provision.

(4) 71.—Currency—

C.—Currency Note Press—

C. 1.—Press—

C. 1 (4).—Supplies and Services . . . . . 4,17,500

To meet excess due mainly to the increased current demand, and the consequent increased demand for reserves, of Rs. 5 and Rs. 10 notes and of paper required to print these notes.

(5) 72.—Mint—

D.—Purchase of Local stores . . . . . 1,53,000

E.—Works . . . . . 1,13,000

F.—English charges (High Commissioner) on stores . . . . . 1,96,000

To meet additional expenditure due to (i) increased coinage owing to the demand for small coin having been heavier than anticipated and increased manufacture of weights and measures for the Bombay Government, (ii) replacement of obsolete by up to date machinery and furnaces at the Bombay mint, and (iii) purchase of large size Silver Jubilee Medals from the Royal Mint for sale in India.

## (6) 73.—Civil Works—

## I.—Establishments—

Rs.

I. 6.— <i>Delect</i> —Establishment charges recovered from other Governments, Departments, etc. . . . .	1,60,000
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To meet a part of the shortage due to the abandonment of certain works at the Imperial Institute of Agricultural Research at New Delhi, and the postponement till 1936-37 of certain works relating to Civil Aviation and Delhi Capital Outlay.

R.—Block Grant for expenditure on Road Development . . . . .	4,00,000
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To meet excess due to the additional revenue from the increase in the import and excise duties on motor spirit available for expenditure on road development being more than anticipated.

## (7) 75.—Stationery and Printing—

## C.—Stationery Stores—

## C. 1.—Purchase in India—

C. 1 (1).—Paper . . . . .	1,10,000
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Due to increased demands from provincial Governments.

## (8) 76.—Miscellaneous—

## K.—Miscellaneous and unforeseen charges—

K. 7.—Expenditure in connection with the Silver Jubilee . . . . .	2,00,000
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Required to meet expenditure in connection with the celebration of Silver Jubilee of His Majesty the late King Emperor George V in May 1935.

## K. 8.—Expenditure in connection with the constitution of the New Provinces of Orissa and Sind—

K. 8 (1).—Orissa . . . . .	2,84,000
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To meet a part of the expenditure on account of certain preliminary work in connection with the constitution of the Province of Orissa.

N.—Loss by Exchange on Remittance Accounts . . . . .	10,08,000
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Required for the adjustment of the net loss by exchange on remittance account in respect of revenue and capital transactions in England on the basis of the average rate of exchange.

## (9) 76. B.—Miscellaneous adjustments between the Central and Provincial Governments—

## C.—Payments to Jute producing provinces equivalent to half the Jute export duty—

C. 1.—Bengal . . . . .	8,57,000
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For payment to the jute producing provinces as the amount available for distribution among those provinces was more than provided for in the budget.

## (10) 76. E.—Transfer to Fund for Sind and Orissa Buildings—

A.—Transfer of a part of the Revenue surplus of 1935-36 to Fund for Sind and Orissa buildings . . . . .	45,00,000
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Required for assisting Sind and Orissa to meet their expenditure on the adaptation of old and the provision of new official buildings on their becoming separate provinces.

## (11) 76. F.—Transfer to Revenue Reserve Fund—

A.—Transfer of a part of the Revenue surplus of 1935-36 to the Revenue Reserve Fund . . . . .	1,97,00,000
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For a reserve Fund to help out the finances of the first year of Provincial Autonomy

## (12) 77.—Refunds—

A.—Customs . . . . .	29,50,000
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To meet an excess due mainly to refunds of excise duties on kerosine, motor spirit, sugar and matches and other import duties and to the payment of refunds to a certain firm on account of rebate of duty on tobacco stalks stripped in bond.

## (13) 79.—Baluchistan—

## Account XIV.—Extraordinary charges—

A.—Expenditure due to earthquake . . . . .	40,67,000
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Required to meet a portion of the expenditure in connection with the earthquake in Baluchistan.

## (14) 80.—Delhi—

Account IX.—Other expenditure Heads—

G.—Miscellaneous charges—

G. 2.—Other Expenditure . . . . . 1,44,000

To meet payments made to the Delhi and New Delhi Municipalities and the Notified Area Committee, Civil Lines, Delhi, as their share of a Provincial motor tax imposed in the Delhi Province during 1934-35.

## (15) 82.—Andaman and Nicobar Islands—

Account II.—Forests—

A.—Conservancy, Maintenance and Regeneration—

A. 1.—Timber and other produce removed from the Forest by Government Agency . . . . . 1,49,000

To meet additional expenditure on repairs to certain Andaman Forest Department vessels and increased charges connected with the sale of match logs.

## (16) 92. A.—Capital Outlay on Schemes of Agricultural Improvement and Research—

A.—Removal of the Imperial Institute of Agricultural Research from Pusa to Delhi Province—

A. J.—Acquisition of land . . . . . 4,00,000

A. 2.—Works . . . . . 23,20,000

To meet the anticipated expenditure during the current year in connection with the transfer of the Imperial Institute of Agricultural Research from Pusa to Delhi.

## (17) 96.—Commuted value of Pensions—

A. —Payments of commuted value of Pensions . . . . . 1,58,000

To meet the excess expenditure on account of commuted value of Pensions of the Posts and Telegraphs and Railway Departments.

## (18) 98.—Interest Free Advances—

A.—Advances Repayable, India—excluding all Book-keeping adjustments and Advances on which interest is charged—

A. 1.—Civil Advances . . . . . 2,12,000

To meet the grant of advances made by the Bihar Government to brick burners in connection with earthquake reconstruction.

C.—Bronze Coinage Account—

C. 1.—Bronze Mintage Account—Purchase of Metal . . . . . 5,60,000

D.—Nickel Coinage Account—

D. 2.—Nickel Mintage Account—Purchase of Metal . . . . . 3,17,000

To meet the cost of metal the purchase of which was necessitated by heavier coinage than anticipated.

40. *General results of appropriation audit.*—The following statement compares the total grants or appropriations for 1935-36 with the total disbursements.

(In thousands of rupees.)

	Revenue and Capital Expenditure.	Loans and Advances.	Total.
Voted.			
(1) Original grants—			
(a) Voted by the Assembly* (net)	17,33,51	11,70,90	29,04,41
(b) Certified by His Excellency the Governor General . . . . .	4,31	..	4,31
(2) Supplementary grants voted by the Legislative Assembly . . . . .	4,27,60	12,00	4,39,60
(3) Authorised by His Excellency the Governor General . . . . .	..	..	..
(4) Net aggregate grants . . . . .	21,65,42	11,82,90	33,48,32
(5) Aggregate disbursements . . . . .	20,56,42	10,79,16	31,35,58
(6) Less (—) or more (+) than granted . . . . .	—1,09,00	—1,03,74	—2,12,74
(7) Percentage of (6) to (4) . . . . .	5.03	8.77	6.35

Non-voted.	In thousands of rupees. Revenue and Capital Expenditure.	Loans and Advances.	Total
	Rs.	Rs.	Rs.
(1) Original appropriations (net) .	30,47,04	..	30,47,04
(2) Additional appropriations, re-appropriations and surrenders sanctioned by the Finance Department (net) .	89,62	..	89,62
(3) Net aggregate appropriations .	31,36,66	..	31,36,66
(4) Aggregate disbursements .	31,37,13	..	31,37,13
(5) Less (—) or more (+) than appropriated .	+47	..	+47
(6) Percentage of (5) to (3) .	.01	..	.01

No authority is competent to reduce a grant voted by the Legislative Assembly. In the case of non-voted appropriations the Finance Department is competent to sanction reductions of, or additions to the appropriations and for this reason separate statistics are not exhibited above of additional appropriations, reappropriations and surrenders respectively for non-voted heads.

41. *Savings on voted grants.*—Savings occurred in 76 out of 90 voted grants. A list of the more important cases is given below. No supplementary grant was voted in these cases except under grant No. 92-A.

The figures of savings and their percentages shown against grants Nos. 88, 93 and 96-A in the list give no indication of the control of expenditure or of accuracy of budgeting as the grants only represent token votes for *minus* expenditure. The saving in Grant No. 95-A in which there was no expenditure against the original grant is no reflection on budgeting as it was owing to a subsequent change in policy that the grant was surrendered.

No. and name of Grant.	Grant.	Expenditure.	Savings.	Percentage of savings.
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	
45.—Police . . . . .	2,19,000	1,75,201	43,799	20
Mainly cost of Police guards supplied to the Currency offices being met by the Reserve Bank of India.				
76. A.—Expenditure on Retrenched personnel charged to Revenue . . . . .	56,000	45,899	10,101	18
No new cases were brought into payment during the year.				
88.—Capital Outlay on Security Printing . . . . .	1,000	—90,247	91,247	9,125
The gross capital outlay during the year was less than the deduction for depreciation.				
92 A.—Capital Outlay on Scheme of Agricultural Improvements and Research . . . . .	27,65,000	20,80,878	6,84,122	25
Less land acquired for the Imperial Agricultural Institute, postponement of certain works, change of the sewerage disposal scheme and non-execution of the electric installations. (See also Important Comments under this Grant).				
93.—Currency Capital Outlay . . . . .	1,000	—76,589	77,589	7,759
Same reason as under Grant No. 88.				
94.—Capital Outlay on Vizagapatam Harbour . . . . .	12,50,000	5,47,860	7,02,140	56
Chiefly postponement of certain capital works and less expenditure under 'Dredging'.				

No. and name of grant.	Grant.	Expenditure.	Savings.	Percent- age of savings
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	
95 A.—Capital Outlay connected with the institution of the Provinces of Orissa and Sind	20,00,000	..	20,00,000	100
The whole of the provision was surrendered, as the expenditure debitable to the Central Government for the two new Provinces of Sind and Orissa was met from a separate fund opened for the purpose (Grant 76-E).				
96 A.—Expenditure on Retrench- ed personnel charged to Capital	1,000	—222,289	2,23,239	22,329
The gross expenditure during the year was less than the amount transferred to revenue for making adjustment of previous years' charges by equated payments.				
97.—Delhi Capital Outlay	52,45,000	37,76,928	14,68,072	28

Mainly for want of requisite sanctions to certain detailed estimates and resultant delays in completing all formalities before the works could be started.

Besides the grants detailed above, two other grants, *viz.*, Grants No. 63-B and No. 73 deserve special mention, as considerable savings of the same nature as under Grants No. 92-A and No. 97 occurred under individual sub-heads of those grants involving what may be regarded as essentially 'Works expenditure'. The estimating and control of such 'Works expenditure' have been dealt with in the 'Important Comments' under the accounts of the Grants concerned. Speaking generally, administrative difficulties, delays due to land acquisition, or in sanctioning detailed estimates and other inevitable features more or less incidental to Works Projects contributed to the savings in these grants. Savings of this kind might perhaps be best discounted by a suitable system of lump cuts in the estimates of the year as originally framed. The Public Accounts Committee in paragraph 10 of their last report have approved of such cuts as a useful and necessary corrective applied by the Finance Department. They have emphasised at the same time that in framing their estimates the Departments concerned must themselves aim at closer estimating, paying the utmost regard to the trend of past actuals.

42. *Savings on Non-voted appropriations.*—The term 'appropriations' is used here to denote the total group of non-voted appropriations for a subject corresponding to a 'grant' in the case of voted expenditure. Savings occurred in 53 out of 80 non-voted appropriations. The largest percentages of savings to final appropriations were 18 in the case of Grant No. 29—Council of State and 30 in the case of Grant No. 30—Legislative Assembly and Legislative Assembly Department.

Savings in non-voted appropriations are generally on a smaller scale than in voted grants as in the former case the saving is reckoned on the final appropriation which, as indicated in paragraph 40, may be smaller than the original appropriation in those cases where sums have been surrendered to and accepted by the Finance Department, whereas in the case of voted expenditure no such reductions of original or supplementary grants are possible even though in these cases definite amounts may be surrendered in the course of the year.

43. *Statistics of savings or excesses on the entire voted grants and non-voted appropriations as compared with previous years.*—The statement furnished below shows how the savings and excesses in respect of the entire grants and appropriations in 1935-36 taken together compared with those in previous years.



(1)	Revenue and Capital Expenditure.			Disbursements of Loans and Advances.		
	Final appropriations and grants.	Savings or excesses.	Percentage of net savings, or excesses.	Final appropriations and grants.	Savings or excesses.	Percentage of net savings, or excesses.
	(2) Rs.	(3) Rs.	(4)	(5) Rs.	(6) Rs.	(7)
<i>Non-voted.</i>						
1931-32	29,38,86	—83,72	—2·85	..	..	..
1932-33	27,80,60	—8,70	—0·31	..	..	..
1933-34	24,72,59	—65,45	—2·65	..	..	..
1934-35	26,17,03	—11,37	—·43	..	..	..
1935-36	31,36,66	+47	+·01	..	..	..
<i>Voted.</i>						
1931-32	20,89,37	—1,80,18	—8·62	15,93,70	—1,72,23	—10·81
1932-33	18,65,95	—1,42,52	—7·64	13,37,65	—4,96,73	—37·13
1933-34	18,13,95	—62,19	—3·43	7,69,87	—1,79,16	—23·27
1934-35	20,18,76	+1,17,58	+5·82	9,04,01	—4,45,13	—49·23
1935-36	21,65,42	—1,09,00	—5·03	11,62,90	—1,03,74	—8·77
<i>Voted and Non-voted.</i>						
1931-32	50,28,23	—2,63,90	—5·25	15,93,70	—1,72,23	—10·81
1932-33	46,46,55	—1,51,22	—3·25	13,37,65	—4,96,73	—37·13
1933-34	42,86,54	—1,27,64	—2·98	7,69,87	—1,79,16	—23·27
1934-35	46,35,79	+1,06,21	+2·29	9,04,01	—4,45,13	—49·23
1935-36	53,02,08	—1,08,53	—2·05	11,82,90	—1,03,74	—8·77

44. A small excess has occurred this year in the non-voted expenditure. With the elimination of the excess of Rs. 18,99 thousand under Grant No. '93.—Currency Capital Outlay' which is peculiar to this year, the excess of Rs. 47 thousand or 0·01 per cent. would, however, be converted into a saving of Rs. 18,52 thousand, i.e., 0·59 per cent. of the final appropriation, which is greater than that of the last year.

The savings of Rs. 7,38, Rs. 12,91 and Rs. 20,00 thousand under Grants Nos. 76-B, 76-F and 95-A respectively, (*vide* the relevant appropriation accounts and the Notes thereunder) are of a special nature and are not, therefore, a reflection on the accuracy of budgeting. The saving under 76-F is due to the fact that the actual revenue surplus of 1935-36 did not come up to the expectation at the time the supplementary grants were obtained and those under the other two are due to a change of classification, as a result of which the expenditure was booked under Grants Nos. 59 and 76-E, respectively, under which supplementary grants were voted by the Legislative Assembly for the purpose. Excluding these savings in order to arrive at a correct appreciation of the position, the result is a saving of Rs. 68,71 thousand, i.e., 3·17 per cent. of the final grant in the voted portion of the total Revenue and Capital expenditure, which compares favourably with the results of previous four years. The percentage of savings under Loans and Advances although still high is the lowest within recent years and indicates considerable improvement over the results of the last three years. A review of the percentage figures appearing in the combined section for 'Voted and Non-voted' of Revenue and Capital expenditure indicates an improvement in the results of 1935-36 over those of the previous four years.

45. *Excesses over voted grants.*—The following statement shows the excesses over individual voted grants requiring excess grants to be voted by the Legislative Assembly, with the reasons for the excess in each case :—

Serial No. and No. and name of Grant.	Original and Supplemen- tary Grant.	Actual expendi- ture.	Excess.
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
(1) 26.—Interest on Miscellaneous obligations Heavier payments to the Post Office for Savings Bank and cash certificate work.	66,28,000	66,78,358	50,358
(2) 28.—Executive Council . . . . .	90,000	1,00,381	10,381
Due to more touring by the Honourable Members of the Executive Council.			
(3) 30.—Legislative Assembly and Legislative Assembly Department . . . . .	7,25,000	7,38,556	13,556
Contrary to the usual practice, certain members of the Assembly claimed daily allowance for March 1936 in the same month instead of in April 1936.			
(4) 33.—Public Service Commission . . . . .	1,79,000	1,79,605	605
Mainly due to payment of the cost of a passage towards the end of the financial year.			
(5) 47.—Lighthouses and Lightships . . . . .	9,40,000	9,46,405	6,405
Mainly due to unanticipated increase in receipts from light dues.			
(6) 54.—Mines . . . . .	1,24,000	1,24,815	815
Mainly due to increased expenditure on service postage stamps.			
(7) 57.—Medical Service . . . . .	6,22,000	6,24,714	2,714
Mainly due to payment of sterling overseas pay to the Secretary, All-India Medical Council.			
(8) 65.—Census . . . . .	1,000	1,644	644
Adjustment of residual charges at the close of the year.			
(9) 67.—Emigration—External . . . . .	1,91,000	2,02,464	11,464
More expenditure under pay of officers, travelling allowance, miscellaneous contingencies in the South African Agency.			
(10) 77.—Refunds . . . . .	1,45,75,000	1,53,43,038	7,68,038
Mainly refunds under customs.			
(11) 80.—Delhi . . . . .	44,69,000	44,79,718	10,718
Mainly unanticipated debits on account of leave salary of officers transferred to Punjab and payments of grants to medical institutions liberally.			
(12) 85.—Hyderabad . . . . .	42,000	43,594	1,594
Mainly due to loss by exchange on local transactions.			
(13) 98.—Interest free Advances . . . . .	82,18,000	84,87,613	2,69,613
More charges under civil advances and additional charges for the destruction of nickel coins.			

46. *Excesses over non-voted appropriations.*—The following statement shows the excess over individual non-voted appropriations, which require the sanction of the Finance Department of the Government of India :—

Serial No. and No. and Name of Grant or appropriation.	Original and supplemen- tary appropria- tion.	Actual expenditure	Excess.
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
(1) 17.—Taxes on Income . . . . .	1,87,127	1,88,151	1,024
Mainly in the Punjab. Passage for the Commissioner's family was not provided for.			
(2) 31.—Foreign and Political Department . . . . .	2,76,000	2,77,215	1,215
Excess small.			
(3) 43.—Audit . . . . .	8,43,000	8,46,475	3,475
Mainly due to lesser recovery in the non-voted section from other Governments, Departments, etc., owing to changes of incumbents from non-voted to voted.			

Serial No. and No. and Name of Grant or appropriation.	Original and supplementary appropriation.	Actual expenditure.	Excess.
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
(4) 57.—Medical Services . . . . .	2,10,609	2,17,337	6,728
Debit on account of leave salary of an officer received too late to admit of necessary provision being made.			
(5) 71.—Currency . . . . .	70,700	72,437	1,737
Due to erroneous adjustment of the recovery of leave and passage contribution of the Master, Security Printing, under Grant No. 20 instead of under this Grant.			
(6) 76.—Miscellaneous . . . . .	27,72,325	28,16,618	44,293
Mainly more expenditure for pay of officers of the Secretariat Procedure Committee (Rs. 12,979), and of the Special Financial Enquiry (Rs. 13,084), and heavier expenditure towards the close of the year under 'Loss by exchange on local transactions' (Rs. 16,469).			
(7) 81.—Ajmer-Merwara . . . . .	1,47,995	1,49,066	1,071
Composed of small excesses under various sub-heads.			
(8) 84.—Central India . . . . .	6,13,945	6,16,672	2,727
Mainly unanticipated adjustments after the close of the year of book debits raised by the Railway Department on account of saloon charges.			
(9) 93.—Currency Capital Outlay . . . . .	5,00,00,000	5,18,99,269	18,99,269
Due to a ruling in connection with the adjustment of cost of securities transferred to the Reserve Bank of India taken after the end of the year.			

In sixteen other cases noted below the excesses are small in proportion to the expenditure and call for no comment—(1) No. 18.—Salt (Rs. 365), (2) 19.—Opium (Rs. 207), (3) 27.—Staff Household and allowances of the Governor General (Rs. 1,336), (4) 28.—Executive Council (Rs. 98), (5) 35.—Department of Education, Health and Lands (Rs. 534), (6) 38.—Commerce Department (Rs. 279), (7) 53.—Archæology (Rs. 560), (8) 54.—Mines (Rs. 645), (9) 63.—Aviation (Rs. 37), (10) 65.—Census (Rs. 50), (11) 66.—Emigration—Internal (Re. 1), (12) 70.—Indian Stores Department (Rs. 615), (13) 73.—Civil Works (Rs. 603), (14) 82.—Andamans and Nicobar Islands (Rs. 287), (15) 85.—Hyderabad (Rs. 1,431), (16) 86.—Expenditure in England, Secretary of State for India (Rs. 915).

47. *Excesses over voted grants and non-voted appropriations compared with previous years.*—The following table shows the number of cases in which excesses over voted grants or non-voted appropriations have occurred in the past five years, as well as the total amount of these excesses under ordinary expenditure (revenue and capital combined) and loans and advances respectively—

	Voted.	Revenue and Capital Expenditure.		Disbursements of Loans and Advances.	
		Number.	Rs. 000	Number.	Rs. 000
1931-32 . . . . .		7	21,87	..	..
1932-33 . . . . .		11	27,83	..	..
1933-34 . . . . .		8	1,47,96	..	..
1934-35 . . . . .		24	1,77,74	1	8
1935-36 . . . . .		12	8,77	1	2,70
<i>Non-voted.</i>					
1931-32 . . . . .		16	3,03	..	..
1932-33 . . . . .		26	22,64	..	..
1933-34 . . . . .		16	1,35	..	..
1934-35 . . . . .		21	13,93	..	..
1935-36 . . . . .		25	19,70	..	..

48. The principal grants contributing to the excesses in 1935-36 are shown in paragraphs 45 and 46 *ante*.

The following grants or appropriations contributed respectively 90 and 96 per cent. of the voted and non-voted excesses of 1935-36.

Voted Grants.	Rs. 000
Revenue and Capital Expenditure—	
Refunds . . . . .	7,68
Loans and Advances—	
Interest Free Advances . . . . .	2,70
Non-voted appropriations.	
Revenue and Capital Expenditure—	
Currency Capital Outlay . . . . .	18,99

The excess under the Capital and Revenue heads in the voted section comes to Rs. 8,77 thousand which is less than the corresponding figures of the previous four years ; but if the unusual items in 1933-34 are excluded, the figure compares unfavourably with that year and is two and a half times greater than in that year. An excess, of Rs. 2,70 thousand has occurred this year under grant for Loans and Advances against an excess of Rs. 8 thousand in the last year. No excess, as noticed in the last year's Report, occurred under ' Commuted value of pensions ' but the excess under ' Refunds ' is as high as Rs. 7,68 thousand, which is about three and a half times of that of the last year and contributes largely to the total excess of the year. The number of excesses in the voted section is 13 against 25 in the previous year and 8 in 1933-34. The number of excesses in the non-voted section is the highest within recent years excepting 1932-33. With the elimination of the item shown above under non-voted, which is peculiar to this year, the excess, however, comes to Rs. 71 thousand which is the lowest within recent years.

49. *Savings under pay of officers and pay of establishments.*—As in previous years, explanations for savings in the original appropriations relating to pay of officers and pay of establishments have been omitted from the appropriation accounts in many cases when they are due to changes of personnel, to posts not having been filled and to the part utilisation or non-utilisation of the provision for leave salary.

50. *Loss or Gain by Exchange.*—In accordance with the practice of previous years, no explanation of the loss or gain by exchange has in general been recorded in the appropriation accounts. This sub-head is required only when the rate of exchange departs from 1s. 6d. the rupee and as the rate is difficult to forecast in advance, no original provision was made against the sub-head. Actually the average rate for the year was 1s. 6·09d. per rupee, so that in general there has been a small gain by exchange, shown in the accounts as a minus figure of expenditure against the sub-head.

51. *General comments on the accuracy of budgeting.*—The following table gives an indication of the closeness of estimating in recent years. It relates to expenditure on revenue and capital accounts under all grants (Voted) and appropriations (Non-voted) taken together and disbursements for loans and advances respectively.

*Percentages of savings (—) or excess (+) for a series of years compared with the grant, original plus supplementary, in case of voted and final appropriations in case of non-voted.*

	Revenue and Capital Expenditure.		Loans and Advances.
	Voted	Non-voted	(Voted only)
1931-32 . . . . .	—8·62	—2·85	—10·81
1932-33 . . . . .	—7·64	—0·31	—37·13
1933-34 . . . . .	—3·43	—2·65	—23·27
1934-35 . . . . .	+5·82	—0·43	—49·23
1935-36 . . . . .	—5·03	+0·01	—8·77

For the reasons stated in paragraph 40 above these percentages are not comparable as between voted and non-voted.

A comparative view of the results of the last five years has already been given under paragraph 43 and certain comments on the same will be found in paragraph 44.

#### *Budgeting and control of expenditure.*

52. As explained in paragraph 8 of the Prefatory Remarks, a Grant voted by the Legislative Assembly or a non-voted appropriation provided by Government is divided into subheads in detail of which the appropriation account is prepared. If the original budget estimates under all the sub-heads are framed accurately which is of course the ideal aimed at—it will not be necessary, on the one hand, to surrender excessive grants or appropriations or, on the other hand, to increase the original provisions, either by reappropriation from other sub-heads or by obtaining supplementary grants or additional appropriations. In so far as this ideal is realised in practice, there will be no appreciable variations to be entered in columns 1 and 4 of an appropriation account. In practice, however, this ideal is difficult of attainment in the majority of cases. In the course of the year, there frequently arise new items of expenditure, which it was not possible to forecast when framing the original estimates, usually about six months before the commencement of the year. On the other hand, subsequent events may bring about savings in the actual requirements as compared with those originally estimated and provided for. Such cases are dealt with by the controlling officers in accordance with standing instructions—excesses being met by economy in other directions, postponement of expenditure under other items within the same demand or, in the last resort, by obtaining supplementary grants from the legislature or additional appropriations from Government, while savings are to be surrendered to the Finance Department immediately they are foreseen, if they are not required to meet excesses under other sub-heads. As explained in paragraph 1 of the Notes on the covering page of the Grand Summary, such reappropriations, where sanctioned, and surrenders, where accepted appear as variations in column 1 of the appropriation account.

It follows from what has been explained above that the more nearly the budgeting under a Grant approaches the ideal of accuracy, the less will be the extent of variations appearing in column 1 and the control will become more or less automatic, there being negligible or practically no variations to be shown in column 4. In demands where variations have occurred, there is of course a falling off in the accuracy of budgeting and the remedial measures adopted therefor would be largely reflected in the modifications in the original appropriations as depicted in column 1. The degree of control, *i.e.*, the extent to which such remedial measures have been successfully applied by the controlling officers, can, however, be gauged by studying how far the actuals have conformed to the modified appropriations, as brought out by the extent of the variations as entered in column 4 of the appropriation accounts.

52-A. Under the orders issued by the Finance Department in 1926 for the control over expenditure, controlling officers were required to maintain independently a set of departmental accounts on the basis of returns received from their disbursing officers and certain other statistical details furnished by accounts officers, and to have these accounts reconciled monthly with the accounts maintained in accounts offices, the latter being the authoritative set. In this way the controlling officers were placed in possession of the latest information in regard to the progress of expenditure, and were thus enabled to exercise effective control.

In the case, however, of those offices and departments which were served by accounts offices separated from audit, the accounts prepared by the accounts offices took the place of the departmental accounts and the accounts officers were directly responsible for assisting the controlling officers in the control of expenditure. On the abolition of the scheme for the separation of accounts from audit at the end of 1931, difficulty was experienced by accounts officers in giving effect to the above procedure in its entirety owing mainly to depletion of staff as a result of retrenchment. A modified system was, therefore, introduced in 1933, which, among other things, required reconciliation of departmental accounts with accounts office figures twice a year.

The Government of India in the Finance Department re-examined the above procedure in the light of the recommendations of the Central Public Accounts Committee on the accounts of 1933-34 and issued further instructions on the subject in October 1935. These instructions, which will be found in Appendix VIII to the Report of the Public Accounts Committee on the accounts of 1934-35, were designed to secure a more efficient control of expenditure. The necessity for reviewing expenditure thoroughly and examining all possible sources of savings before submitting any applications for supplementary grants was impressed on all controlling officers. Stress was also laid upon the necessity for the surrender of all savings to the Finance Department immediately they were foreseen without waiting till the end of the year unless they were required to meet likely excesses owing to either (i) an unforeseen emergency or (ii) under-estimating or insufficient allowance for factors leading to the growth of expenditure, which were definitely foreseen at the time, no savings being held in reserve for possible future expenditure. These instructions were issued only about the middle of the year under review and the actual results do not give any indication that they have been implicitly followed by all the officers concerned. Reference may also be made in this connection to paragraphs 55 and 57 below regarding the non-observance of these instructions in the matter of obtaining supplementary grants and surrendering voted savings.

In paragraph 1 of the proceedings of the first meeting of the Public Accounts Committee held on the forenoon of the 17th July 1936, the Hon'ble the Finance Member (Chairman) drew the attention of the Committee to the Finance Department circular memorandum of October 1935 and explained that the procedure laid down therein would not become fully operative till the autumn of 1936. The full effect of the instructions may, therefore, be left to be considered on the results of 1936-37, for which year the initial estimates should have been framed on the lines indicated in the Finance Department circular memorandum.

53. The variations under individual sub-heads in the several appropriation accounts were in many cases due to diverse administrative causes, casualties and other incidents over which controlling and disbursing authorities apparently had little control. Making due allowance for such cases, the explanations under the individual sub-heads in the appropriation accounts still disclose a number of instances which might come in for the general criticism made by the Public Accounts Committee in the first subparagraph of paragraph 10 of their last Report.

As in previous years, excesses under individual sub-heads in some appropriation accounts have been explained as due to book debits having been received towards the end or after the close of the year. In order to be able to exercise more efficient control over expenditure, the controlling authorities should keep themselves informed about the outstanding liabilities.

Again, in several cases savings resulted from expected debits not having been raised during the year. This contingency can, as observed by the Public Accounts Committee, be guarded against by obtaining definite information as to the intentions of creditors in respect of the presentation of their claims.

Another source of variation was in connection with the purchase of stores and materials either in this country or abroad. Uncertainty about the time of arrival of materials makes it difficult to determine whether the charges for their cost, customs duty, etc., would appear during the current or the next year. Variations due to this cause can, to some extent, be avoided by not placing orders for the purchase towards the closing months of the year, where possible.

In several appropriation accounts it has been noticed that reappropriations were sanctioned under individual sub-heads in the wrong direction thereby enhancing the variations still further.

54. Specific instances of faulty control over expenditure due to various causes have been mentioned either in the Notes or in the Important Comments below the appropriation accounts concerned. The following cases appear to merit mention here:—

(i) In paragraph 36 of their Proceedings last year, the Public Accounts Committee commented adversely on the wide departure from the original programme of the Civil Works Grant. They thought that the Demand should be precisely stated, and in the actual expenditure there should be a reasonable conformity with the Demand. The 'Works expenditure' included in the different Grants such as Civil Works, Civil Aviation, etc., in the year under review has been subjected to a special review in the light of the observations of the Public Accounts Committee, and the results of this review have been included as Important Comments under the Appropriation Accounts of the Grants concerned. Generally speaking, there has not only been a departure, more or less considerable, from the original programme, but an indication of a somewhat general tendency towards over-budgeting for Works expenditure. The officers responsible for submitting budget estimates do not appear to have made adequate allowance for such general features as the usual delays in according technical sanctions to estimates for Works, delays on account of land acquisition proceedings and correspondence with different Departments, etc. The only exception in this regard is the excess that has occurred under Grant No. 73, but this exception in fact proves the rule, as the excess was entirely due to underspending on the Works Grants proper, with the result that the Establishment Charges had to be distributed over a smaller Works outlay, thus leading to an excess.

(ii) Particular reference might also be made in the same connection to the Important Comments under Grant No. 73—Civil Works, which bring out the fact that owing to the Grant including the transactions in respect of the subventions to the Road Development Fund—an item over which the spending officers of the Public Works Department have no control whatever—the total figures give no indication as to the actual results achieved in the matter of the control of the really controllable part of this grant.

(iii) Note 1 under Grant No. 75—Stationery and Printing shows that no portion of the large saving of Rs. 1,62,386 in the voted section of the grant was surrendered. On the contrary a supplementary grant of Rs. 1,36,000 was obtained from the Assembly and proved unnecessary.

(iv) The control over expenditure relating to sub-heads A—Customs, B—Taxes on Income and C—Salt of Grant No. 77—Refunds has been exercised centrally by the Central Board of Revenue for three years in succession. In

the appropriation account for 1933-34 a marked improvement in the voted section was noticed as a result of this central control and a hope was expressed that it would be possible for the Board to show still further improvement. The results of the year under report do not, however, indicate improvement.

(v) There seems to have been overbudgeting in Grant No. 94—Capital Outlay on Vizagapatam Harbour during the last two years. The variation between the original grant and the actual expenditure increased from 20 per cent. in the previous year to 56 per cent. in the year under report. The Administration anticipated a saving and formally surrendered a sum of Rs. 5½ lakhs during the year, but in spite of it, there was a further saving of Rs. 1½ lakhs or 22 per cent. of the amount kept by the Administration in their hands. This indicates an apparent deterioration in control. See also Note 5 under this grant.

(vi) The final excess (Rs. 2,69,613) under Grant No. 98—Interest Free Advances occurred mainly under sub-heads A. 1 and D. 2 (1) and was unforeseen. In spite of supplementary grants obtained for three consecutive years, viz., Rs. 12,00,000, Rs. 6,00,000 and Rs. 2,00,000 during 1935-36, 1934-35 and 1933-34, respectively, excesses occurred in the Grant as a whole both during 1935-36 and 1934-35. It has, however, been explained by the controlling authority that the disbursements covered by this grant are not susceptible of accurate estimation or close control.

(vii) The total saving of Rs. 1,06,43,911 in Grant No. 99—Loans and Advances bearing interest during the year under report as against Rs. 4,45,20,867 in the preceding year indicates an improvement. Out of the total saving, a sum of Rs. 78,47,000 was surrendered to Government in March 1936. As explained in paragraph 54 of the Audit Report, 1935, effective control of this grant is almost impossible (cf. paragraph 57).

(viii) The following cases indicate how the control of expenditure was more or less affected by changes in policy after the original budget had been sanctioned :—

(1) The provision for payments from the sugar excise duty to sugar manufacturing provinces during 1935-36 was, as for similar payments in 1934-35, made under Grant No. 76-B—Miscellaneous Adjustments between the Central and Provincial Governments (sub-head F) corresponding to the major head of account “51-A”. As the correct accounts classification of such payments was decided upon by the Auditor General to be “34.—Agriculture”, a supplementary grant had to be obtained in March 1936 under Demand No. 59.—Agriculture (sub-head Q) to cover the change. The saving under the former was taken into account in applying for a supplementary grant to meet the excess expenditure under sub-head C of that Grant, but no formal reappropriation was sanctioned through oversight. The supplementary grant voted for sub-head C. 1 and the saving under sub-head F intended to be reappropriated to sub-head C proved to be much in excess of requirements.

(2) A sum of Rs. 20,00,000 was originally provided in the budget for 1935-36 under Grant No. 95-A for construction of buildings for the new capitals of the Provinces of Orissa and Sind. It was subsequently decided that the expenditure debitable to the Central Government on the adaptation of old and construction of new official buildings for these two new Provinces would be met from a separate fund opened for the purpose (Grant No. 76-E and Serial No. 6 of paragraph 61 of this Chapter). The entire provision under this capital head was, therefore, resumed. The effect of this decision on Grant No. 73—Civil Works was, that the charges on this account and the transfer of those charges to the fund remained uncovered in the appropriation account of this Grant [sub-heads A. 1 (1).—Voted and U].



(ix) The following is another instance of funds having been initially provided during the course of the year under an appropriation other than the one against which charges were eventually decided to be adjustable. :—

A total amount of Rs. 93,849 was initially provided under sub-heads E. 4 (1) to E. 4 (4) with a corresponding *minus* amount under the *Deduct* sub-head E. 5 (1) in the Non-voted Appropriation of "Frontier Watch and Ward". The expenditure to the extent of Rs. 84,757 was initially accounted for under the former heads and finally debited against the "Fund for Special Frontier Expenditure including development" through the latter head during the year under review. In accordance with the decision arrived at after the close of the year that the charges were debitable to the ordinary heads under Political Appropriation (Major head 29.—Political), transfers were made to sub-heads K. 7 (1) to K. 7 (4) where there was no provision with the result that the excesses under these sub-heads remained uncovered and the provisions under the relevant sub-heads of "Frontier Watch and Ward" were not ultimately operated upon.

55. *Unnecessary Supplementary grants.*—In accordance with the undertaking given by the Auditor General to the Public Accounts Committee of 1935, the number of cases in which supplementary demands presented to the Legislative Assembly proved to be unnecessary in the last five years is shown below :—

year.	No. of cases.
1931-32 . . . . .	3
1932-33 . . . . .	6
1933-34 . . . . .	6
1934-35 . . . . .	7
1935-36 . . . . .	3

In their Circular Office Memorandum, dated the 9th October 1935, referred to in the third sub-paragraph of paragraph 52-A above, the Finance Department laid down that before sending an application for a supplementary grant, an examination of the whole grant should be made to see whether there were likely to be savings under any of the other sub-heads to meet an anticipated excess expenditure. The Public Accounts Committee in paragraph 10 of their Report, last year, expressed themselves as satisfied with these instructions, especially in the matter of their preventing unnecessary supplementary grants. These instructions do not appear to have been strictly followed in three cases, in the year under report, where the ultimate savings were more than the amount of supplementary grants voted by the Legislature, as will be seen from the details shown below. On the whole, an improvement is, however, noticed this year as seven such cases were reported in 1934-35 and six cases each in 1933-34 and 1932-33 :—

No. and Name of Grant.	Amount of supplemen- tary Grant. Rs.	Savings in Grant. Rs.
17.—Taxes on Income . . . . .	49,000	66,256
73.—Civil works . . . . .	5,60,000	5,97,830
75.—Stationery and Printing . . . . .	1,36,000	1,62,386

Some important cases are also shown below, where the supplementary grants obtained were much in excess of requirements :—

No. and Name of Grant.	Amount of supplemen- tary Grant. Rs.	Savings in Grant. Rs.
69.—Miscellaneous Departments . . . . .	54,000	40,579
76-B.—Miscellaneous Adjustments between the Central and Provincial Governments . . . . .	8,57,000	7,37,830
96.—Commuted value of Pensions . . . . .	1,58,000	92,474

In none of the six cases shown above was the expenditure considered to have been on a new service not contemplated in the budget.

56. *Unnecessary supplementary non-voted appropriations.*—The following are the instances where supplementary appropriations obtained during the year proved ultimately to be unnecessary :—

No. and Name of Grant or Appropriation.	Amount of supplementary Appropriation.	Final savings in the Appropriation.
	Rs.	Rs.
22.—Irrigation, Navigation, Embankment and Drainage Works—Charged to Revenue . . . . .	8,000	18,117
51.—Botanical Survey . . . . .	703	2,794
Bangalore . . . . .	4,074	5,335

57. *Surrender of voted savings.*—The following table shows (a) the percentage of the total voted amounts surrendered by the Controlling Officers and accepted by the Finance Department to the total actual savings in all the voted grants and (b) the corresponding percentage which the final unsurrendered savings bear to the grants :—

Year.	Revenue and Capital Expenditure.		Loans and Advances.	
	(2)	(3)	(4)	(5)
(1)	(a)	(b)	(a)	(b)
1931-32 . . . . .	82	1·98	13	9·37
1932-33 . . . . .	85	1·67	60	14·96
1933-34 . . . . .	80	2·67	..	23·27
1934-35 . . . . .	75	1·10	10	21·24
1935-36 . . . . .	59	2·56	74	2·54

The figure under column (a) in the section for Revenue and Capital expenditure is the smallest within the last five years, indicating a deterioration in the control of expenditure. The percentage of final unsurrendered savings is higher than in the previous year.

The figures relating to Loans and Advances apply to Grants Nos. 98 and 99. As explained in paragraph 54 of the 1933-34 Report, the control of Grant No. 99 is very difficult. The figures of this year, however, indicate an improvement over the results of the previous years, and also over the results of Revenue and Capital expenditure of the year under report.

As already stated in the third sub-paragraph of paragraph 52-A above, it was laid down in the circular memorandum issued by the Government of India, Finance Department, in October 1935 that no savings should be held in reserve for possible future excesses but they should be surrendered to the Finance Department immediately they are foreseen without waiting till the end of the year. On reviewing the several appropriation accounts it would appear that this instruction has not been followed in the majority of cases, as orders accepting surrenders of savings with the few exceptions noted below, emanated from the Finance Department only during the closing months of the year, viz., January to March 1936 :—

Serial No. and Name of Grant.	Amount.	When surrendered and accepted by the Finance Department.
	Rs.	
1. 67—Emigration External . . . . .	358	May 1935.
2. 52—Zoological Survey . . . . .	1,000	August 1935.
3. 51—Botanical Survey . . . . .	703	October 1935.
4. 20—Stamps . . . . .	200	December 1935.
5. 45—Police . . . . .	500	December 1935.
6. 48—Survey of India . . . . .	5,000	December 1935.
7. 92A—Capital outlay on schemes of Agricultural Improvements and Research . . . . .	2,64,000	December 1935..

58. *General conclusions regarding control over expenditure.*—(i) In the case of a non-voted appropriation, budget provision is augmented or reduced by the allotment of additional appropriation or by the acceptance of surrenders by the Finance Department. The percentage of final savings to the final modified appropriations is, therefore, an index of the standard of control. This year, there were two cases in which the final savings were more than 10 per cent. of the final modified appropriations against six cases in 1934-35 and three in 1933-34.

(ii) Excesses over voted grants and non-voted appropriations are another index of control as supplementary grants or appropriations should have been obtained in time to cover the same. In the year under review, the number of such excesses is 13 (voted) and 25 (non-voted) against 25 (voted) and 21 (non-voted) in the preceding year. The number of excesses in the non-voted section is the highest within recent years. With the elimination of the unusual excess in Grant No. 93, the total of the figures for excesses in the non-voted section is, however, the lowest within recent years. The total of the figures for excesses in the voted section compares favourably with those of previous four years.

(iii) There were 3 cases (out of 37) in which supplementary grants obtained during the year became unnecessary as compared with 7 (out of 45) in the last year and 6 (out of 33) in each of the years 1933-34 and 1932-33 (see paragraph 55).

(iv) The statistics (*vide* paragraph 57) of percentages of savings in grants for Revenue and Capital expenditure, which were offered for surrender and accepted and percentages of final unsurrendered savings show a deterioration this year. The same statistics in respect of grants for Loans and Advances, on the other hand, indicate a marked improvement.

Notwithstanding the remarks that have been offered elsewhere as to the room that apparently exists for further improvement, it may be concluded generally that there has been an improvement in the control over expenditure.

59. *Secret Service expenditure.*—The accounts of expenditure treated under orders of Government as on secret service are not subject to scrutiny by audit authorities, and the administrative officers furnish an annual certificate to the Audit Officer in a prescribed form. It is reported that all certificates for the year under report required by the rules were duly received and accepted as in order by the audit officers concerned.

60. *Fund for the Reconstruction of Earthquake Damage (Bihar).*—As explained in paragraph 57, on page 33 of the Audit Report, 1935, a sum of Rs. 2,72 lakhs was earmarked out of the revenue surplus of the Central Government for 1933-34, for financial assistance to be rendered to the Provinces of Bengal, and Bihar and Orissa, which suffered from the earthquake disaster of 1934. This sum was credited to a special deposit head "Fund for Reconstruction of Earthquake Damage" by debit to the head "52—Extraordinary charges (Grant 76C)" in the accounts for 1933-34.

As, however, it was subsequently considered that the entire amount was not required for this purpose, a sum of Rs. 62 lakhs was withdrawn from the fund in 1934-35, reducing the amount credited to the Fund to Rs. 2,10 lakhs, see paragraph 64 (iii) on page 38 of the last Report.

The expenditure on this account debited to the Central Government up to the end of 1935-36 is Rs. 1,10 lakhs, and the balance available on the 31st March 1936 amounts to Rs. 1,00 lakhs.

As the Government of India have now decided to limit their liabilities in this respect with a view to bring the matter to a state of finality before the

advent of provincial autonomy, orders have been issued by them to pay to the Bihar Government the whole of the available residue of the fund, after meeting the demands of the Bengal Government during the year 1936-37. This payment is to constitute a complete discharge of all the valid liabilities undertaken by the Government of India in the matter.

61. *Accounts of funds created from revenue surpluses.*—In compliance with the desire expressed in paragraph 24 of the proceedings of the Public Accounts Committee of August 1935, a progressive account of the payments from the funds created from the revenue surpluses is given below. The genesis of the funds created from the surpluses of 1933-34 and 1934-35 (Serial Nos. 1 to 5) was explained in paragraph 64 of the last Report and that of the funds created from the surplus of 1935-36 (Serial Nos. 6 and 7) has been described in paragraph 20 of Chapter II :—

Serial No.	Name of the fund and the year of surplus.	Receipts.		Expenditure.		Balance at the end of 1935-36.
		During 1935-36.	To end of 1935-36.	During 1935-36.	To end of 1935-36.	
(1)	(2)	(3) Rs.	(4) Rs.	(5) Rs.	(6) Rs.	(7) Rs.
1	Fund for the development of civil aviation (1934-35)	...	92,57,000	*12,48,916	13,22,792	79,34,208
2	Fund for the development of broadcasting (1934-35)	...	20,00,000	*3,93,288	3,93,288	16,06,712
3	Fund for reconstruction of Earthquake damage—Bihar (1933-34)	4,179	†2,71,82,573	*44,01,364	1,71,40,389	1,00,42,184
4	Fund for economic development and improvement of rural areas (1934-35)	...	2,81,60,409	94,52,990	94,22,990	1,87,37,419
5	Fund for special Frontier expenditure including development (1934-35).	5,00,000	30,00,000	...	†...	30,00,000
6.	Fund for Sind and Orissa buildings 1935-36 .					
	Sind . . . . .	17,50,000	17,50,000	*44,416	44,416	17,05,584
	Orissa . . . . .	27,50,000	27,50,000	*1,84,933	1,84,933	25,65,067
	Total Sind and Orissa .	45,00,000	45,00,000	2,29,349	2,29,349	42,70,651
7.	Revenue Reserve Fund (1935-36)	1,84,09,026	184,09,026	..	..	1,84,09,026

\* The expenditure met from the Funds has been duly audited.

† The sum of 62 lakhs withdrawn from the Fund in 1934-35 is included in the figures in col. 5. See paragraph 60.

‡ In the footnote below paragraph 65 at page 39 of the last Audit Report it was stated that the question of adjustment of the expenditure of Rs. 2,362 against this fund in 1935-36 was under consideration. It has since been decided by the Government of India that the expenditure in question should not be debited to this fund.

### Outside Audits.

62. During 1935-36 the accounts of thirtysix civil offices and sixteen Public Works Divisions were test audited locally by the Outside Audit Department of the Accountant General, Central Revenues, and grants-in-aid to local bodies were audited in the course of the audit of their respective accounts.

63. The accounts of ninety-six civil and Public Works Offices were test audited locally through the agency of other Principal Auditors.

64. *Grants-in-aid to the New Delhi Municipality and the maintenance of its general accounts.*—It was stated in the Appropriation Report for the year 1934-35 that there was room for improvement in the budgeting system of the New Delhi Municipal Committee, and that numerous irregularities were noticed in the maintenance of its general and works accounts, as also the *pro forma* accounts of the Power House and Water Supply installations. The following steps have since been taken to improve the position :—

- (i) It has been decided by the Government of India that, with effect from 1936-37, the grants to the Municipality will not be made

only on the basis of the estimates of the Municipality but shall have reference also to the audited accounts and the accumulated balances, the grant in any year being made only on a provisional basis, subject to readjustment in the following year in the light of the audited accounts.

- (ii) To improve the internal accounts of the Municipality, a qualified resident accountant subordinate to the Accountant General, Central Revenues, has been posted there with effect from the 2nd November 1936 ; this accountant will conduct a continuous audit. The arrangement will continue for three years in the first instance and will not affect the annual test audit by the staff of the Accountant General, Central Revenues, except that the latter will be reduced by half. The accounts of the capital undertakings will cease to be *pro forma* in any way and for each concern there will be a proper Balance Sheet and a Profit and Loss statement leading to real costing accounts.
- (iii) The Financial Representative of the Government in the Municipal Committee has been empowered to call from the executive for papers on any matter having financial significance and to make any representations which he may desire, either to the President of the Committee or to the Chief Commissioner.

#### *Audit of Customs Revenue.*

65. The text-examination of the receipts of Customs revenue during the year 1935-36 was carried out with satisfactory results by the Maritime Accountants General concerned. Revisions of classification and assessment with recurring financial results were, as usual, the main feature of the test audit activity. In addition, various suggestions made by audit for better protection against losses or leakage of revenue have been adopted by the Custom Houses. The items noticed and set right in audit being generally of technical importance, there is no case of particular interest to bring to the notice of the Public Accounts Committee.

66. *Store Accounts.*—The appropriation accounts of the grants or appropriations covering expenditure on the purchase of stores have been supplemented by store accounts showing the transactions in connection with stores actually carried out during the year. Such store accounts will be found under grants No. 18—Salt, No. 22—Irrigation, etc., No. 48—Survey of India, No. 51—Botanical Survey, No. 58—Public Health (vaccine sera, etc., at the Central Research Institute, Kasauli), No. 59—Agriculture, No. 72—Mint, No. 73—Civil Works and No. 94—Capital Outlay on Vizagapatam Harbour. They also contain, where possible, a review on the stores position. Any important changes in the position after the close of the year up to the time of preparation of the Report are also mentioned in the review, where possible. Comments on the stores position of commercial undertakings will be found in Chapter III of the Commercial Appendix to this volume.

#### SUMMARY OF IMPORTANT MATTERS DEALT WITH IN THIS VOLUME.

67. Cases of financial irregularities and other matters which appear to be of interest are mentioned in the Notes and Important Comments below the respective appropriation accounts in Part II of this volume. The following more important points, arranged according to the Departments of the Government of India concerned, appear to merit special attention. Similar instances regarding control over expenditure will be found in paragraph 54,

while paragraph 52 contains some general observations explaining how the Appropriation Accounts give an idea of the accuracy of budgeting and the degree of control under each grant.

*Finance Department.*

68. *Grant No. 25—Interest.*—The Important Comments below this Grant bring to light cases of frauds perpetrated by means of forged endorsements on Government Promissory Notes standing in the names of certain ladies. The total amount of loss to Government involved in these cases worked up to Rs. 22,129, of which a portion (Rs. 6,040) was made good by the Bankers in whose favour two of the notes had been ultimately renewed.

69. *Grant No. 71—Currency, Treasury Defalcations.*—Four cases of defalcations in treasuries involving Rs. 7,32,000 in the aggregate (Bihar Rs. 7,06,000, North-West Frontier Province Rs. 15,000, Bengal Rs. 10,000, and Burma Rs. 1,000) have been mentioned in the Important Comments below this Grant as against five cases last year amounting to Rs. 74,070 (Burma three cases Rs. 9,983, Bombay one case Rs. 61,000 and Central Provinces one case Rs. 3,087). The cases pertaining to the North West-Frontier Province, Bengal and Burma indicate laxity of supervision. In the Bihar case, which is the most important as involving an exceptionally large amount, the question of disciplinary action, etc., is still under the consideration of the local Government.

In Burma, where only one defalcation has been noticed this year as against three in the last year, the local Government issued in April 1935 a special set of instructions to Sub-divisional Officers to verify sub-treasury balances in the course of their tours in addition to their annual inspection. Instructions have also been issued for the guidance of District Officers when they carry out their usual inspections of district treasuries and sub-treasuries. These orders will, it is hoped, improve the efficiency of work in the treasuries and sub-treasuries of the Province.

As a sequel to the institution of the Reserve Bank of India with effect from the 1st April 1935, the *pro forma* accounts of Surplus Silver Stock, Silver Redemption Reserve and Purchases and Sales of Silver have, for the first time, been appended to the accounts of this Grant (*cf.* paragraph 3 of Chapter I).

70. *Grant No. 77—Refunds.*—Note 5 under this Grant refers to the decision of the Government of India accepting the recommendation of the Public Accounts Committee in paragraph 17 of their Report on the accounts of 1934-35 that with effect from 1937-38, there will be no separate Demand for Refunds and consequently no appropriation account for this Grant.

71. *Grant No. 99—Loans and Advances.*—Paragraph 1 of the Important Comments below this Grant mentions that final decisions on the points connected with the Bahawalpur Sutlej Valley Project loan have been reached and exhibits the payments made by the Bahawalpur Durbar to the end of October 1936 towards the repayment of the loan.

It has been stated in paragraph 2 *ibid* that the outstanding balance of Rs. 34,14,895 on the 31st March 1935 relating to other state transactions was reduced to Rs. 32,03,244 and this reduced balance which relates to Bahawalpur State has, under the orders of the Government of India, been converted into a regular loan bearing interest at 4½ per cent. per annum and repayable in fifteen equated instalments of Rs. 3,03,414 each with effect from the 1st April 1936.

72. *General.*—The position regarding the fund for the reconstruction of the Bihar Earthquake damages has been explained in paragraph 60. It has now been decided by the Government of India to pay to the Bihar Government the whole of the available residue of the fund after meeting the demands of the Bengal Government during 1936-37. This payment is to constitute a complete discharge of all the valid liabilities of the Government of India in the matter.

*Central Board of Revenue.*

73. *Grant No. 16—Customs.*—In paragraph 65 of this Chapter the results of the test audit of Customs revenue during 1935-36 have been described.

Paragraph 2 of the Important Comments below this Grant deals with Customs revenue fraud rendered possible by a defective procedure which has since been rectified.

74. *Grant No. 18—Salt.*—It has been mentioned in the concluding portion of the review on the stores position of the Madras Salt Department below this Grant that after the clearance of the present stock of salt, which is expected to be completed by the 31st March 1937, there will be no stock of Government salt at the Madras depot.

The increase of 868,861 maunds in the closing balance on the 31st March 1936 in the Bombay Salt stores is due to the facts stated in paragraph 1 of the review below this Grant. In view of the high balance (2,446,513 maunds), steps have been taken to restrict the production during 1936-37.

*Home Department.*

75. *Grant No. 89—Delhi.*—The misappropriation of Rs. 1,000 mentioned in paragraph 1 of the Important Comments below this Grant was rendered possible by non observance of the departmental rules. The officer concerned have been censured for neglect of their duty.

Paragraph 2 *ibid* brings to light a series of defalcations of the deposit money in certain Courts mainly due to dishonesty of the subordinate staff against whom suitable action has been or is being taken. The question of disciplinary action against the departmental officers concerned is under consideration.

*Foreign and Political Department.*

76. *Grant No. 79—Baluchistan.*—The Important Comments below this Grant deal with the various measures of relief adopted by the Government of India in connection with the Quetta earthquake of the 31st May 1935. The expenditure on this account during the year under report was practically confined to relief, temporary housing and salvage, though a beginning was made with clearance. The completion of clearance, the beginning of reconstruction and the final allocation of some items of relief expenditure were made in 1936-37 and will be dealt with in the next Report.

77. *Grant No. 81—Aimer-Merwara.*—The defalcation of Rs. 23,140 in a school dealt with in the Important Comment below this Grant was rendered possible primarily by the non-observance of the rules relating to the maintenance of cash books by the local authorities who are responsible for the assessment and collection of Government revenue, the maintenance of proper accounts thereof and the verification of the departmental figures of receipts with those adjusted in the books of the Accounts officer concerned. The cash books and accounts also remained unchecked by the Inspecting officers for a number of years. To prevent a repetition of such cases, the necessity for observing the relevant rules has been impressed upon all concerned.

78. *Non-voted Appropriation—Political.*—Paragraph 1 of the Important Comments under this account mentions a recurring liability of Rs. 8,031 per annum imposed upon the Central Government as a result of the amendment of an Act of a Provincial Government in 1927. A total payment of Rs. 72,280 on this account for the period of nine years from 1927-28 to 1935-36 had to be made by the Central Government during the year under report and a recurring payment of Rs. 8,031 per annum will continue to be made from 1936-37 onwards. In this case the Secretary of State recognised that a situation might arise in which a Provincial Legislature might pass laws inconsistent with the terms of an agreement made in the past between Government and a ruler of an Indian State.

Paragraph 2 *ibid* deals with certain outstanding claims aggregating Rs. 70,962 against a Foreign Government. The matter is under correspondence in the Government of India, Foreign and Political Department.

79. *Non-voted Appropriation—Frontier Watch and Ward.*—Paragraph 1 of the Important Comments below this account depicts the position relating to the Khassadar and other unauthorised excluded funds in the North-West Frontier Province, the delay in the closing of which was noticed by the Public Accounts Committee in paragraph 13 of their Report on the accounts of 1934-35.

Paragraph 2 *ibid* describes how a sum of about Rs. 10,000 representing good conduct pay was overdrawn by some non-entitled persons in a Corps and why it had to be written off finally. The irregular payment was discontinued with effect from the 1st November 1935.

*Department of Industries and Labour.*

80. *Grant No. 22—Irrigation, etc., charged to Revenue.*—The financial results of the unproductive Irrigation systems in Ajmer-Merwara and Baluchistan have been embodied in paragraph 30 of Chapter II.

Paragraph 1 of the Important Comments under this Grant brings to light a loss of Rs. 3,600 due to defective supervision of a work, for which the officer concerned was duly punished. No recovery could be made from the contractor as he was killed in the earthquake.

Paragraph 2 *ibid* shows how a loss apparently occurred owing to deviations from the original designs and estimates for the construction of a river flood protection bund.

81. *Grant No. 63—Aviation.*—The Important Comments below this Grant deal with the execution of a work with lighter specifications accepted from a firm without any reduction in price in certain special circumstances.

82. *Grant No. 63-B—Expenditure on the Development of Civil Aviation met from the Fund.*—The irregularity connected with the measurement of a work mentioned in paragraph 7 of the Important Comments indicates neglect of duty and laxity of supervision for which suitable action was taken against the officers concerned. No financial loss to Government was involved as the amount (Rs. 5,589) paid in excess was recovered from the contractors.

83. *Grant No. 70—Indian Stores Department.*—Note 2 below this Grant exhibits the net excess of expenditure over income in the Indian Stores Department as a whole as well as in the Commercial and Non-Commercial sections thereof. The financial working of the Department indicates that there has been considerable increase in the activities of all sections of the Department showing a net improvement of Rs. 1,68,098 as compared with the year 1934-35 and of Rs. 4,00,303 as compared with 1933-34. The account of the Metallurgical Inspectorate shows a net profit of Rs. 1,15,775 as against Rs. 53,492 in 1934-35.



The defalcations mentioned in the Important Comment under this Grant were facilitated by negligence and lack of supervision on the part of a junior Gazetted officer who was censured and who made good the loss.

84. *Grant No. 73—Civil Works.*—The financial results of the administration of the residential buildings in New Delhi, Simla and other areas have been given in paragraphs 31 to 34 of Chapter II.

Clause (5) of the Audit officer's Report on the stock accounts in Note 8 indicates that the whole of the surplus stock in the Central Public Works Department on the 31st March 1936 valued at Rs. 55,454 was utilised by issue to works by December 1936.

Paragraphs 1 to 10 of the Important Comments below this Grant give a synoptic review on the administration of the grant as a whole for the first time this year. Similar reviews relating to works expenditure have also been given under Grants No. 63-B, 92-A, and 97 as well as under the Non-voted appropriation account for Frontier Watch and Ward. These reviews indicate how far the original programme of the works grant was followed and whether there was room for improvement in the budgeting of the works expenditure (see also paragraph 54 (i) of this Report).

Paragraphs 14 to 20 *ibid* give a description of the constitution and accounting procedure of the Road Development Funds, particulars of unspent balances of subventions from the Central Road Development Account with respective Provincial Governments and Centrally Administered Areas, transactions relating to the Fund which appear under the various sub-heads of this Grant and the actual expenditure incurred on works of road development during 1935-36 with total commitments at the close of the year in regard to uncompleted works.

Paragraph 11 *ibid* deals with the difficulty in disposing of a Central Government building purchased in 1906 at a cost of Rs. 2,30,250.

Paragraph 12 gives a case in the Central Public Works Department of non-submission to a committee of a demand for the cost of the maintenance of certain grounds.

85. *Grant No. 95-A—Capital Outlay connected with the institution of the Provinces of Orissa and Sind.*—As stated in the Note below this Grant, the entire provision under this capital head was resumed owing to a subsequent decision to meet the expenditure from a separate fund opened for the purpose (*cf.* serial No. 6 of paragraph 61).

86. *Grant No. 97—Delhi Capital Outlay.*—Note 3 below this Grant includes a table showing the total expenditure against fresh sanctions since the re-opening of the project for the New Capital at Delhi during 1933-34 and the total up to date expenditure since its inception.

#### *Department of Education, Health and Lands.*

87. *General.*—The steps taken for improvement in the budgeting system of the New Delhi Municipal Committee and the maintenance of its general and works accounts, as also the *pro forma* accounts of the Power House and Water supply installation have been mentioned in paragraph 64.

88. *Grant No. 48—Survey of India.*—The audit comment on the stores account of the Photo Litho Office, Calcutta, mentions that the closing balance of the year (Rs. 2,13,919), though slightly less than that of the previous year, was still more than twice the total issues during the year (Rs. 88,377).

89. *Grant No. 51—Botanical Survey.*—The Director's review indicates that substantial steps were taken to liquidate the surplus stocks of quinine

and the quantity at the close of the year above the Reserve stock of 150,000 lbs. was 7,870 lbs. which would prove inadequate to meet the normal annual distributions.

The audit comments on the Store Accounts show that the heavy drop in the stock of quinine products during the year under report was mainly due to a reduction in the manufacture of Trade Quinine amounting to Rs. 3,24,000 and to the free distribution of about Rs. 8,90,000 worth of quinine to the various local Governments except Bengal.

90. *Grant No. 53—Archæology.*—A loss of Rs. 2,004 from the sale proceeds of tickets for admission to the Archæological Areas in a Fort has been mentioned in paragraph 1 of the Important Comments below this Grant.

91. *Grant No. 58—Public Health.*—The statement of financial results of vaccine, sera, etc., at the Central Research Institute, Kasauli, appended to this Grant exhibits that in the manufacturing section of the Institute there accrued a profit of Rs. 64,630 during the year under review as against Rs. 16,229 in the previous year. This also indicates an increase in expenditure during the year under report as compared with the previous year. The reasons for the increase in both the profit and the expenditure have been given in the Director's comments at the end of this Grant.

92. *Grant No. 59—Agriculture.*—In Note 5 below this Grant the net deficiency of income over expenditure in respect of the Karnal Sub-section for 1935-36 to the extent of Rs. 41,885 as against Rs. 36,764 in the previous year has been accounted for.

Paragraph 1 of the Important Comments below this Grant gives a brief history of the origin of the Sugar Excise Fund, describes the accounting procedure thereof, and furnishes information as to the total amount realised and distributed and the balance available up to the end of the year under report.

Paragraph 2 *ibid* mentions that the Government of India decided in April 1936 to re-establish the experimental creamery at Anand.

#### *Commerce Department.*

93. *Grant No. 69—Miscellaneous Departments.*—The working results of the Scheme for the Registration of Accountants described in the Audit Comments below the Income and Expenditure Accounts appended to this Grant show a surplus of Rs. 3,451 in 1935-36 as against a deficit of Rs. 12,480 in the preceding year with the reasons for the betterment of the position. The net deficit resulting from the four years' working of the scheme since its inception stood at Rs. 27,268 at the close of the year as against Rs. 30,007 at the beginning of the year.

#### *Railway Department.*

94. *Grant No. 94—Capital Outlay on Vizagapatam Harbour.*—The review on the stores position of the Vizagapatam Harbour Construction states that, after the final close of the Construction Project on the 31st March 1937, the stores in stock will have to be classified between stores required for Open Harbour and those not required for Open Harbour, the latter being disposed of to the best advantage and the former being taken over by the Open Harbour at some assessed value, so that depreciation may be charged to the Construction estimate before it is closed.

The closing balance of the value of stores (Rs. 4,44,512), which shows a decrease of Rs. 52,763 as compared with the opening balance, is expected to be further reduced to less than rupees four lakhs as a result of the sale of surplus stores and scrap materials which is in progress.

## CHAPTER IV.—POINTS OUTSTANDING FROM PREVIOUS REPORT.

95. The Finance Department of the Government of India will presumably as usual, present to the Committee on Public Accounts a statement showing the action taken or proposed to be taken on various outstanding points raised by previous committees.

There are no important outstanding points which, from an audit point of view, merit special mention in this chapter.

## PART II.

# Appropriation Accounts of sums expended in the year ended 31st March 1936, compared with the sums granted by the Legislature in respect of voted Expenditure and those appropriated by the Finance Department in the case of non-voted Expenditure.

## NOTES.

## 1. (a) In the Accounts and in the Statements of expenditure on important new works—

“O” stands for original grant or appropriation and appears in column 1 only when a figure is shown against it, and is omitted from that column when the figure against it is *nil* or when the original grant or appropriation without any modifications is taken direct into column 2.

“M” stands for modifications sanctioned by competent authorities in the case of *non voted* appropriations (*i.e.*, supplementary appropriation, reappropriation, withdrawal or surrender).

“S” stands for supplementary grant voted by the legislature.

“R” stands for residual modifications sanctioned by competent authorities other than the legislature in the case of voted grants (*i.e.*, re-appropriation, withdrawal or surrender).

(b) The figures shown in the second column of the accounts against all sub-heads as well as against “Totals—Non-voted” are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against “Totals—voted” represent merely the totals of the Original and Supplementary grants, unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the Voted provision under different sub-heads on account of withdrawals or surrenders, a sub-head “Surrenders or withdrawals within Grant” is opened, where necessary, as the last sub-head in the accounts. In the case of a grant in which reappropriations, etc., affect the sub-head “Deduct—Recoveries”, the adjusting sub-head mentioned above is divided into “Gross” and “Deductions”, in order that the totals for “Gross” and “Deductions” in the Appropriation Account may correspond with those for “Gross” and “Deductions” in the Grant concerned.

Where a Grant is divided into two or more ‘Accounts’, an adjusting sub-head “Surrenders or withdrawals within the Account” appears in each of the ‘Accounts’ affected, in order to agree the figures in the second column against “Totals—voted” with the total figures voted by the legislature in respect of that Account. Where an ‘Account’ in which reappropriations, etc., affect the sub-head “Deduct—Recoveries”, the adjusting sub-head referred to above is divided into “Gross” and “Deductions”. In order to neutralise the effect of reappropriations, etc., among the different ‘Accounts’ within the same Grant, another sub-head “Transfers from or to other Accounts” is opened immediately above the “Totals” of the Accounts of the concerned Grant. In the appropriation accounts of this kind, the total amount of surrenders or withdrawals within the voted section of the grant as a whole is not manifest from the abstract of accounts, although the individual accounts of the grant exhibit, where necessary, the total amount of surrenders or withdrawals within the accounts against a distinct sub-head opened for the purpose. The total amount of surrenders or withdrawals has, therefore, been mentioned in a Note below the abstracts of such accounts.

Where, against a token grant obtained for a net *minus* provision, reappropriations under the various sub-heads have the effect of adding to the allotment so as to produce a different *minus* figure, an adjusting sub-head “Modifications within Grant” is opened to neutralise the effect of additional funds allotted by reappropriations, so that the appropriation account may be for the original grant as shown in the Book of Demands. In the case in which reappropriations affect a “Deduct” head in the grant, the adjusting sub-head mentioned above is split up into “Gross” and “Deductions”.

To distinguish the various adjusting sub-heads mentioned above from ordinary ones, no letter is prefixed to any of them.

2. Capital expenditure incurred in England is shown in the same grant or appropriation in which the corresponding Indian expenditure is included. As regards revenue expenditure incurred in England, part of the expenditure is included in two separate grants No. 86 and 87 while the rest of the expenditure is booked in various other grants and appropriations. As for exchange, see paragraph 50 of the Report.

3. The main object of the note under a sub-head is to explain divergencies :—

(1) between the grant or appropriation for the sub-head as originally voted or sanctioned and its final figure as modified by supplementary provisions, surrenders and re-appropriations, *i.e.*, to explain additions or modifications shown in column 1, a list of important supplementary grants with brief explanations of their purpose being given in paragraph 39 of Chapter III;

(2) between the final figure in column 2 and the actual expenditure in column 3, the difference between which appears in column 4.

In the case of (1)—

No explanation is generally given (a) if the modification is less than Rs. 1,000, and

(b) if it is for Rs. 1,000 or more, but is less than 15 per cent. of the original provision.

In the case of (2)—

(a) No explanation is given where the saving is less than Rs. 100, and

(b) No explanation is ordinarily furnished —

if the saving is less than		and is also less than .. per cent. of the final appropriation.
Rs. 500	. . . . .	20 per cent.
1,000	. . . . .	10 „ „
5,000	. . . . .	5 „ „
10,000	. . . . .	3 „ „
Other cases	. . . . .	2 „ „

if the excess is less than		and is also less than .. per cent. of the final appropriation.
Rs. 500	. . . . .	5 per cent.
1,000	. . . . .	2 „ „
Other cases	. . . . .	1 „ „

## GRAND SUMMARY of Appropriation Accounts by Grants and Appropriations.

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
58	16. Customs	Voted . 78,81,000	77,97,854	83,146	..
		Non-voted. . 37,81,700	37,62,988	18,712	..
64	17. Taxes on Income	Voted . 88,41,000	87,74,744	66,256	..
		Non-voted . 1,87,127	1,83,151	..	1,024
67	18. Salt	Voted . 74,80,900	74,63,486	17,414	..
		Non-voted . 44,46,745	44,47,110	..	365
78	19. Opium	Voted . 34,23,000	33,05,414	1,17,586	..
		Non-voted . 1,59,260	1,59,467	..	207
82	19-A. Excise	Voted . 4,84,000	4,83,842	158	..
		Non-voted . 2,15,500	2,13,295	2,205	..
83	20. Stamps	Voted . 18,42,000	16,92,162	1,49,838	..
		Non-voted . 33,700	31,463	2,237	..
85	21. Forest	Voted . 5,13,000	5,00,108	12,892	..
		Non-voted . 1,45,000	1,42,611	2,389	..
87	22. Irrigation, etc.—Charged to Revenue	Voted . 3,95,000	3,40,630	54,370	..
		Non-voted . 3,08,000	2,89,883	18,117	..
94	25. Interest on ordinary Debt, etc.	Voted . 42,39,000	41,67,826	71,174	..
		Non-voted . 1,62,63,000	1,62,37,577	25,423	..
98	26. Interest on Miscellaneous obligations	Voted . 66,28,000	66,78,358	..	50,358
		Non-voted . 10,85,70,000	10,79,01,013	6,68,987	..
100	27. Staff, Household and Allowances of the Governor General	Voted . 4,60,000	4,43,087	16,913	..
		Non-voted . 9,51,974	9,53,310	..	1,336
102	28. Executive Council	Voted . 90,000	1,00,381	..	10,381
		Non-voted . 4,77,400	4,77,498	..	98
103	29. Council of State	Voted . 1,34,000	1,26,493	7,507	..
		Non-voted . 6,000	4,917	1,083	..
104	30. Legislative Assembly and Legislative Assembly Department	Voted . 7,25,000	7,38,556	..	13,556
		Non-voted . 81,000	56,308	24,692	..
105	31. Foreign and Political Department	Voted . 9,33,000	9,09,072	23,928	..
		Non-voted . 2,76,000	2,77,215	..	1,215
106	32. Home Department	Voted . 6,79,900	6,66,041	13,859	..
		Non-voted . 11,75,584	11,72,849	2,735	..
109	33. Public Service Commission	Voted . 1,79,000	1,79,605	..	605
		Non-voted . 2,06,557	2,06,388	169	..
110	34. Legislative Department	Voted . 3,10,000	3,08,216	1,784	..
		Non-voted . 1,97,800	1,97,309	491	..

## GRAND SUMMARY.

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted. (5)	More than granted. (6)
(1)	(2)	(3) Rs.	(4) Rs.	(5) Rs.	(6) Rs.
111	35. Department of Education, Health and Lands				
	Voted .	6,05,000	5,53,706	51,294	..
	Non-voted .	1,55,285	1,55,819	..	534
113	36. Finance Department				
	Voted .	9,91,000	9,88,194	2,806	..
	Non-voted .	3,34,467	3,34,239	228	..
115	38. Commerce Department				
	Voted .	3,95,000	3,92,405	2,595	..
	Non-voted .	1,24,100	1,24,379	..	279
116	39. Defence Department				
	Voted .	4,31,000	4,11,232	19,768	..
	Non-voted .	92,594	92,300	294	..
117	40. Department of Industries and Labour				
	Voted .	4,84,000	4,72,819	11,181	..
	Non-voted .	1,29,540	1,29,491	49	..
118	41. Central Board of Revenue				
	Voted .	2,08,000	2,07,902	98	..
	Non-voted .	1,46,400	1,44,923	1,477	..
119	42. Payments to Provincial Governments, etc.				
	Voted .	1,56,000	1,55,404	596	..
	Non-voted .	66,370	66,206	164	..
120	43. Audit				
	Voted .	96,91,000	96,15,039	77,961	..
	Non-voted .	8,43,000	8,46,475	..	3,475
123	44. Administration of Justice	55,000	54,641	359	..
124	45. Police				
	Voted .	2,19,000	1,75,201	43,799	..
	Non-voted .	82,019	78,030	3,989	..
126	46. Ports and Pilotage				
	Voted .	11,52,000	11,51,781	219	..
	Non-voted .	9,06,200	9,04,146	2,054	..
135	47. Lighthouses and Lightships				
	Voted .	9,40,000	9,46,405	..	6,405
	Non-voted .	20,216	20,216	..	..
138	48. Survey of India				
	Voted .	21,11,000	19,21,817	1,89,183	..
	Non-voted .	5,50,200	5,41,406	8,794	..
145	49. Meteorology				
	Voted .	18,81,000	17,09,680	1,71,320	..
	Non-voted .	89,960	89,712	248	..
148	50. Geological Survey				
	Voted .	2,02,000	1,95,490	6,510	..
	Non-voted .	2,03,430	2,01,147	2,283	..
150	51. Botanical Survey				
	Voted .	1,22,000	1,20,952	1,048	..
	Non-voted .	31,703	28,909	2,794	..
157	52. Zoological Survey				
	Voted .	83,000	80,937	2,063	..
	Non-voted .	47,000	46,990	10	..
158	53. Archæology				
	Voted .	9,48,000	9,47,594	406	..
	Non-voted .	94,967	95,527	..	560
161	54. Mines				
	Voted .	1,24,000	1,24,815	..	815
	Non-voted .	1,08,062	1,08,707	..	645
162	55. Other Scientific Departments				
		2,55,000	2,54,980	20	..
164	56. Education				
	Voted .	6,11,000	6,04,058	6,942	..
	Non-voted .	27,186	27,177	9	..

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Approp- riation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
165	57. Medical Services				
	Voted .	6,22,000	6,24,714	..	2,714
	Non-voted .	2,10,609	2,17,337	..	6,728
168	58. Public Health				
	Voted .	7,71,000	7,65,695	5,305	..
	Non-voted .	1,63,970	1,63,484	486	..
176	59. Agriculture				
	Voted .	18,65,000	18,35,152	29,848	..
	Non-voted .	61,174	56,332	4,842	..
187	60. Imperial Council of Agricultural Research Department				
	Voted .	9,17,000	9,16,868	132	..
	Non-voted .	1,08,977	108,769	208	..
188	60-A. Scheme for the Improvement of Agricultural Marketing in India				
		4,73,000	4,36,353	36,647	..
189	61. Civil Veterinary Services				
	Voted .	6,80,000	6,63,776	26,224	..
	Non-voted .	43,200	43,056	144	..
192	62. Industries				
	Voted .	7,44,000	6,68,259	75,741	..
	Non-voted .	3,240	3,189	51	..
193	63. Aviation				
	Voted .	16,55,000	16,13,166	41,834	..
	Non-voted .	11,500	11,537	..	37
195	63-B. Expenditure on the Development of Civil Aviation met from the Fund				
	Voted .	1,000	..	1,000	..
200	64. Commercial Intelligence and Statistics				
	Voted .	5,18,000	4,97,396	20,604	..
	Non-voted .	63,400	63,003	397	..
202	65. Census				
	Voted .	1,000	1,644	..	644
	Non-voted .	144	194	..	50
203	66. Emigration—Internal				
	Voted .	16,000	14,837	1,163	..
	Non-voted .	2,400	2,401	..	1
204	67. Emigration—External				
	Voted .	1,91,000	2,02,464	..	11,464
	Non-voted .	53,658	53,107	551	..
205	68. Joint Stock Companies				
	Voted .	1,29,000	1,16,651	12,349	..
	Non-voted .	16,403	16,163	240	..
206	69. Miscellaneous Departments				
	Voted .	8,66,000	8,25,421	40,579	..
	Non-voted .	25,032	24,914	118	..
213	69-B. Expenditure on the Development of Broadcasting met from the Fund.				
		1,000	..	1,000	..
214	70. Indian Stores Department				
	Voted .	19,67,000	19,29,002	37,998	..
	Non-voted .	1,47,000	1,47,615	..	615
221	71. Currency				
	Voted .	19,19,000	19,06,079	12,921	..
	Non-voted .	70,700	72,437	..	1,737
232	72. Mint				
	Voted .	22,37,000	21,12,699	1,24,301	..
	Non-voted .	76,500	76,281	219	..



Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
				(5)	(6)
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
238	73. Civil Works				
	Voted .	2,15,85,000	2,09,87,170	5,97,830	..
	Non-voted .	15,34,000	15,34,603	..	603
272	74. Superannuation Allowances and Pensions				
	Voted .	1,13,55,000	97,60,566	15,94,434	..
	Non-voted .	2,04,11,600	2,02,70,430	1,41,170	..
276	75. Stationery and Printing				
	Voted .	34,69,000	33,06,614	1,62,386	..
	Non-voted .	47,464	47,463	1	..
288	67. Miscellaneous				
	Voted .	23,78,000	22,40,736	1,37,264	..
	Non-voted .	27,72,325	28,16,618	..	44,293
295	76-A Expenditure on Retrenched personnel charged to Revenue				
	Voted .	56,000	45,899	10,101	..
	Non-voted .	10,940	10,160	780	..
296	76-B. Miscellaneous Adjustments between the Central and Provincial Governments				
	Voted .	2,12,14,000	2,04,76,170	7,37,830	..
	Non-voted .	1,01,37,369	1,01,37,369	..	..
297	76-E. Transfer to the Fund for Sind and Orissa Buildings				
		45,00,000	45,00,000	..	..
298	76-F. Transfer to the Revenue Reserve Fund				
		1,97,00,000	1,84,09,026	12,90,974	..
299	77. Refunds				
	Voted .	1,45,75,000	1,53,43,038	..	7,68,038
	Non-voted .	3,02,53,138	2,96,35,699	6,17,439	..
304	79. Baluchistan				
	Voted .	68,29,800	68,23,683	6,117	..
	Non-voted .	44,74,700	44,54,886	19,814	..
324	80. Delhi				
	Voted .	44,69,000	44,79,718	..	10,718
	Non-voted .	2,32,110	2,28,005	4,105	..
338	81. Ajmer-Merwara				
	Voted .	14,71,000	14,55,299	15,701	..
	Non-voted .	1,47,995	1,49,066	..	1,071
350	82. Andamans and Nicobar Islands				
	Voted .	27,19,000	27,03,368	15,632	..
	Non-voted .	2,17,750	2,18,037	..	287
361	83. Rajputana				
	Voted .	3,99,000	3,96,978	2,022	..
	Non-voted .	7,36,130	7,33,772	2,358	..
366	84. Central India				
	Voted .	3,27,000	3,19,412	7,588	..
	Non-voted .	6,13,945	6,16,672	..	2,727
372	85. Hyderabad				
	Voted .	42,000	43,594	..	1,594
	Non-voted .	5,36,526	5,37,957	..	1,431
376	85-A. Aden				
	Voted .	5,74,000	5,72,906	1,094	..
	Non-voted .	3,59,801	3,57,911	1,890	..
386	86. Expenditure in England—Secretary of State for India				
	Voted .	22,63,000	22,21,902	41,098	..
	Non-voted .	18,17,000	18,17,915	..	915
390	87. Expenditure in England—High Commissioner for India				
	Voted .	26,39,000	25,16,814	1,22,186	..
	Non-voted .	32,91,000	32,76,998	14,002	..
396	Ecclesiastical				
		28,16,376	28,01,812	14,564	..
399	Political				
		1,23,63,010	1,21,86,954	1,76,056	..
410	Frontier Watch and Ward				
		1,94,08,226	1,93,41,892	66,334	..

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.		
				Less than granted.	More than granted.	
(1)	(2)	(3) Rs.	(4) Rs.	(5) Rs.	(6) Rs.	
423	<i>Territorial and Political Pensions</i>	30,99,000	30,63,991	35,009	..	
425	<i>Bangalore</i> . . . .	14,67,074	14,61,739	5,335	..	
432	<i>Western India States Agency</i> .	18,02,771	17,93,472	9,299	..	
436	88. Capital Outlay on Security Printing	1,000	—90,247	91,247	..	
437	89. Forest Capital Outlay	1,000	..	1,000	..	
438	90. Irrigation Works—(Not charged to Revenue)	1,000	..	1,000	..	
439	92-A. Capital Outlay on Schemes of Agricultural Improvement and Research	27,65,000	20,80,878	6,84,122	..	
442	93. Currency Capital outlay					
	Voted .	1,000	—76,589	77,589	..	
	Non-voted .	5,00,00,000	5,18,99,269	..	18,99,269	
443	94. Capital outlay on Vizagapatam Port					
	Voted .	12,50,000	5,47,860	7,02,140	..	
	Non-voted .	—32,000	—32,271	271	..	
447	95. Capital outlay on Lighthouses and Lightships (Not charged to Revenue)	1,000	..	1,000	..	
449	95-A. Capital Outlay connected with the institution of the provinces of Orissa and Sind.	20,00,000	..	20,00,000	..	
450	96. Commuted Value of Pensions					
	Voted .	22,26,000	21,33,526	92,474	..	
	Non-voted .	25,94,400	25,77,363	17,037	..	
452	96A. Expenditure on Retrenched personnel charged to Capital					
	Voted .	1,000	—2,22,289	2,23,289	..	
	Non-voted .	—40,000	—40,103	103	..	
453	97. Delhi Capital Outlay .	52,45,000	37,76,928	14,68,072	..	
	98. Interest Free Advances.	82,18,000	84,87,613	..	2,69,613	
460	99. Loans and Advances bearing interest					
		11,00,72,000	9,94,28,089	1,06,43,911	..	
Totals {		Voted .	33,48,31,600	31,35,57,765	2,24,20,740	11,46,905
		Non-voted .	31,36,65,603	31,37,12,649	19,22,456	19,69,502

Amount of excess to be covered by excess grants or appropriations:—

Rs.

Voted	:	:	:	:	:	:	:	:	:	11,46,905
Non-voted	:	:	:	:	:	:	:	:	:	19,69,502

*Audit Certificate.*

I certify that in respect of the transactions included in the Appropriation Accounts, I have either applied the necessary test audit myself or have received assurance from other audit authorities to that effect. The accounts are correct (subject to the observations in the Report) according to the best information available to the audit authorities concerned.

NEW DELHI;  
The 25th February 1937.

T. K. RAJAGOPALAN,  
Accountant General, Central Revenues.

## GRANT No. 16.—CUSTOMS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4.
	Rs.	Rs.	Rs.
MAJOR HEAD "1.—CUSTOMS".			
A.—Sea Customs Charges at the Ports :			
A. 1.—Pay of Officers			
Non-voted O. 3,50,700 }	3,38,700	3,36,462	—2,238
M. —12,000 }			
Voted O. 3,71,300 }	3,79,720	3,77,302	—2,418
R. 8,420 }			
A. 2.—Pay of Establishments			
O. 43,00,600 }	43,85,406	43,79,595	—5,811
R. 84,806 }			
<i>Col. 1.</i> —Mainly in Bengal and Bombay. Extra staff for the prevention of smuggling activities and temporary staff for the office of the Collector of Customs, Calcutta.			
A. 3.—Overtime and Holiday Allowances			
O. 6,53,800 }	7,10,140	6,99,460	—10,680
R. 56,340 }			
<i>Col. 1.</i> —Mainly in Bengal and Bombay. Increase in shipping activities. See Note 3.			
A. 4.—Other Allowances, Honoraria, etc.			
Non-voted O. 55,300 }	47,316	48,128	+812
M. —7,984 }			
Voted O. 1,89,300 }	2,39,640	2,35,882	—3,758
R. 50,340 }			
<i>Col. 1.</i> —Travelling and Compensatory allowances for the Chandernagore Cordon, and payments of rewards which are indeterminate.			
A. 5.—Purchase and Repairs of Boats			
O. 65,000 }	77,100	70,240	—6,860
R. 12,100 }			
<i>Col. 1.</i> —Price of a new motor launch and engine. <i>Col. 4.</i> —Mainly in Burma. Absence of accidents or engine repairs.			
A. 6.—Stores and Equipments of Boats			
O. 47,800 }	47,880	46,772	—1,108
R. 80 }			
A. 7.—Special Payments in connection with the detection of offences under the Sea Customs and Allied Acts			
O. 1,500 }	2,240	1,591	—649
R. 740 }			
<i>Col. 4.</i> —Expenditure being uncertain fell short of anticipations towards the close of the year in Bengal and Burma.			
A. 8.—Other Supplies and Services			
O. 56,200 }	71,420	69,357	—2,063
R. 15,220 }			
<i>Col. 1.</i> —Purchase of steel yards, tubs and scales for weighment of salt and other goods and larger rewards on account of increased smuggling activities.			
A. 9.—Contingencies			
O. 2,37,300 }	2,47,884	2,40,551	—7,333
R. 10,584 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—Sea Customs Charges at the Ports—concl'd.</b>			
A. 10.—Establishment Charges paid to other Governments, Departments, etc.			
O. 2,16,700 }	2,28,320	2,31,352	+3,032
R. 11,620 }			
<i>Col. 4.</i> —More collection of customs duty through the intermediary of post office than anticipated and revision of the rate of commission.			
A. 11.—Grants-in-aid, Contributions and Donations			
Non-voted M. 750 . . . . .	750	2,412	+1,662
<i>Col. 4.</i> —Passage Contributions of the Indian Civil Service Officers adjusted at the end of the year.			
Voted . . . . .	88,000	87,780	—220
See Note 2.			
A. 12.—Deduct—Contributions, etc.			
O. —51,400 }	—51,270	—51,171	+99
R. 130 }			
A. 13.—Charges payable to the Salt Department			
Non-voted . . . . .	2,700	2,459	—241
Voted O. 2,40,500 }	2,47,570	2,51,849	+4,279
R. 7,070 }			
<i>Col. 4.</i> —Due to large growth of expenditure in the Combined Salt and Customs Department in Madras.			
<b>B.—Assignments and Compensations</b>			
Non-voted O. 30,45,000 }	33,88,934	33,70,576	—18,358
M. 3,43,934 }			
<i>Col. 1.</i> —Due to revision of amounts payable to Cochin and Travancore Governments fixed by the Government of India.			
Voted . . . . .	20,000	18,518	—1,482
<i>Col. 4.</i> —Mainly in Bombay. Unclaimed compensations.			
<b>C.—Land Customs Charges :</b>			
C. 1.—Pay of Officers . . . . .	6,200	6,217	+17
C. 2.—Pay of Establishments			
O. 19,300 }	20,930	20,719	—211
R. 1,630 }			
C. 3.—Other Charges			
O. 7,400 }	8,660	7,776	—884
R. 1,260 }			
<i>Col. 1.</i> —Mainly for rewards and expenditure on a fraud case in North-West Frontier Province. <i>Col. 4.</i> —Mainly in Burma and Baluchistan. Less rewards paid and less touring in consequence of the earthquake.			
<b>C. 5.—Charges payable to the Salt Department.</b>			
Non-voted	3,300	2,951	—349
Voted O. 2,88,500 }	2,97,090	3,02,219	+5,129
R. 8,590 }			
<i>Col. 4.</i> —Large growth of expenditure in the combined Salt and Customs Department in Madras.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
<b>D.—Charges on Collection of Excise duty on Sugar:</b>				
D. 1.—Pay of officers				
O.	21,100 }	24,840	23,754	—1,086
R.	3,740 }			
<i>Col. 1.</i> —Employment of a small executive and clerical staff in Punjab after the budget was framed.				
D. 2.—Pay of Establishments				
O.	44,000 }	40,930	35,689	—5,241
R.	—3,070 }			
<i>Col. 4.</i> —Mainly in Bihar and Orissa, Punjab and United Provinces. Due to appointment of staff during the cane crushing season only in United Provinces and change in procedure of adjustment of charges in Bihar and Orissa under which the expenditure was adjusted under "Provincial" in the first instance, the debit against Central being adjusted in 1936-37.				
D. 3.—Other Charges				
O.	20,500 }	19,690	16,718	—2,972
R.	—810 }			
<i>Col. 4.</i> —Mainly in Bihar and Orissa due to change in procedure of adjustment (See D. 2 above) and minor savings in other provinces due to lesser expenditure on travelling than anticipated.				
D. 4. Contributions				
O.	2,100 }	3,270	3,307	+37
R.	1,170 }			
<i>Col. 1.</i> —Mainly in Punjab. See sub-head D. 1.				
<b>E.—Charges on collection of Excise duty on Matchés.</b>				
E. 1.—Pay of officers				
O.	68,800 }	72,240	73,463	+1,223
R.	3,440 }			
<i>Col. 4.</i> —Adjustment of contributions for leave salary in respect of the officers of the Bengal Government employed in connection with the administration of Central Excise late in the year.				
E. 2.—Pay of Establishments.				
O.	1,17,300 }	1,32,820	1,35,361	+2,541
R.	15,520 }			
<i>Col. 4.</i> —Mainly in Bombay. Provision on account of leave salary was not made in 1935-36 as the question of the liability of the Central Government for payment of leave salary for local Governments' establishment employed on the collection of excise duty was under discussion.				
E. 3.—Other charges				
O.	90,100 }	79,060	66,440	—12,620
R.	—11,040 }			
<i>Col. 4.</i> —Mainly in Bengal, Burma and Assam. Freight charges on banderols were much below even later anticipations (Bengal), and provision for freight charges on banderols proved unnecessary in other provinces.				
E. 4.—Contributions				
O.	5,100 }	6,610	6,636	+26
R.	1,510 }			
<i>Col. 1.</i> —See D. 4.				
E. 5.—Cost of printing Banderols				
O.	7,50,000 }	4,30,010	4,36,335	+6,325
R.	—3,19,990 }			
<i>Col. 1.</i> —Reduction in the manufacturing rate of banderols based on the result of the year's working. <i>Col. 4.</i> —Slightly greater demand for banderols than was foreseen.				

Major head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	R s.	Rs.	Rs.
G.—English Charges (High Commissioner) on Stores	4,000	4,164	+164
H.—Loss or gain by Exchange	..	—22	—22
Surrenders or withdrawals within Grant			
Gross R. 40,730	40,730	..	—40,730
Deductions R. —130	—130	..	+130
Totals { Non-voted . . . . .	37,81,700	37,62,988	—18,712
{ Voted . { Gross . . . . .	79,32,400	78,49,025	—83,375
{ { Deductions . . . . .	—51,400	—51,171	+229
{ { Net . . . . .	78,81,000	77,97,854	—83,146

## NOTES.

1. Though the percentage of savings in total grants, both voted and non-voted is small, considerable variations are noticeable under individual sub-heads within the grant. The appreciable saving in the voted section was caused by the saving in the original appropriation under sub-head E. 5 which was partially counterbalanced by excesses under other sub-heads.

2. *Sub-head A. 11.—Voted.* The total expenditure under “Grants-in-aid, Contributions and Donations” is made up of contributions to the following Institutions:—

	Rs.
<i>Bombay—</i>	
(1) Prince of Wales Seamen's Institute . . . . .	2,400
(2) Preventive Service Club and Customs Athlete Club. . . . .	5,700
(3) Bombay Education Society . . . . .	300
(4) Loans and Grants Fund . . . . .	1,600
(5) Recreation Club and Reading Room . . . . .	1,500
(6) Indian Sailors' Home . . . . .	8,200
<i>Karachi—</i>	
(7) Customs Recreation Club . . . . .	2,000
(8) Sind Provincial Branch of the Red Cross Society Maternity and Child Welfare Centre, Keamari . . . . .	600
(9) Civil Hospital Aid and Nursing Association . . . . .	1,300
(10) Mc Hinch Memorial Seamen's Rest, Keamari . . . . .	500
<i>Bengal—</i>	
(11) Service Sunday Fees Fund, Calcutta . . . . .	9,200
(12) Seamen's Welfare Committee . . . . .	24,000
(13) Charitable Dispensaries at Kidderpore and Budge Budge . . . . .	280
(14) Sunday Fees Fund, Chittagong . . . . .	450
(15) Customs Recreation Club, Chittagong . . . . .	150
<i>Madras—</i>	
(16) Port Staff Club . . . . .	800
(17) Customs Benefit Fund . . . . .	1,000
(18) Library . . . . .	600
<i>Burma—</i>	
(19) Customs Benefit Society, Rangoon . . . . .	7,900
(20) Mayo Marine Institute, Rangoon . . . . .	4,880
(21) Seamen's Mission, Rangoon . . . . .	4,400
(22) Sailors' Fund, General Hospital, Rangoon . . . . .	1,600

	Rs.
(23) Customs Club, Rangoon . . . . .	3,200
(24) Port Commissioners' Dispensary, Rangoon . . . . .	900
(25) Sailors' Fund, General Hospital, Akyab . . . . .	400
(26) Volunteer's Club, Akyab . . . . .	600
(27) Sailors, Fund, General Hospital, Moulmein . . . . .	800
(28) Customs Club, Moulmein . . . . .	800
(29) Seafarer's Club, Bassein . . . . .	1,400
(30) General Hospital, Tavoy . . . . .	120
(31) General Hospital, Mergui . . . . .	200
	<hr/>
	87,780
	<hr/>

3. The actual receipts realised and expenditure incurred during the year on account of overtime and holiday allowances and grants-in-aid, contributions and donations (*i.e.* sub-head A. 3. *plus* sub-head A. 11) are detailed below :—

	Receipts.	Expenditure.
	Rs.	Rs.
Bengal . . . . .	2,52,509	2,67,260
Bombay . . . . .	2,49,915	3,36,548
Burma . . . . .	1,81,464	1,38,889
Madras . . . . .	65,602	81,157
	<hr/>	<hr/>
	7,49,490	8,23,854(a)
	<hr/>	<hr/>

The position regarding the treatment of these receipts and expenditure is fully explained in the explanatory note to this demand contained in the detailed estimates for Demands for Grants submitted to the Legislative Assembly.

4. Remission of Revenue—Remission of Revenue and abandonment of claims to revenue were sanctioned for an amount of Rs. 14,162 during the year, in Burma (Rs. 7,719) and Madras (Rs. 6,443) due mainly to the parties concerned being either insolvent or not traceable.

### IMPORTANT COMMENTS.

The total customs receipts and the net expenditure of the Department have been as follows in recent years :—

	(Figures in lakhs of rupees).			
	Receipts.	Expenditure.		
	(Net).	Sub-head B.	Other Sub-heads.	Total.
(1)	(2)	(3)	(4)	(5)
1931-32 . . . . .	46.44	18	70	88
1932-33 . . . . .	51.95	28	63	91
1933-34 . . . . .	47.16	31	66	97
1934-35 . . . . .	52.67	31	78	1.09
1935-36 . . . . .	54.11	34	82	1.16

The increase of expenditure over that of the last year occurs mainly under sub-heads A. 13 and C. 5 (5 lakhs), on account of payments to the Salt Department in Madras due to the amalgamation of customs work in that Department; and sub-head B (3 lakhs) due to the revision of the amounts payable to Cochin and Travancore Governments.

(a) Includes Rs. 36,614 booked under 18-Salt representing the overtime and holiday allowances paid to members of the Salt Department in Madras in respect of Customs work done by them.

2. *Fraud on customs revenue.*—In December 1934, a large consignment of 66 packages was brought to a shed in a Customs office for examination and a declaration was furnished that they contained “provisions” which were assessable to duty at a comparatively low rate. During the course of clearance on the following morning before office hours, the last 6 packages were seized on suspicion after they had passed the Customs Office gate, on the basis of information received. On examination these 6 packages were found to contain silk and other articles assessable at a much higher rate of duty. The other 60 packages, which had already been cleared, were also brought back from the importer's place and examined, but nothing irregular was found in them. Investigations showed that the six packages seized, though belonging to the same importer, did not form part of the consignment of 66 brought to the examination shed but were taken direct from a godown where they had been stored prior to the examination and were cleared along with 60 packages from the shed. A duty of Rs. 351 had been paid on the 66 packages on the basis of the contents as “declared” but the duty payable on the articles found in the 6 substituted packages amounted to Rs. 2,118.

The six packages were confiscated subject to a redemption penalty of Rs. 3,500 and a direct penalty of Rs. 4,000 was imposed by the Collector on the importer, which was, however, remitted as a result of a revision application to the Governor-General in Council on the ground that the evidence did not justify the imposition of the penalty. The Collector did not find sufficient evidence to justify criminal action against the clearing agents or their representatives.

The complicity of the officers-in-charge of the particular sheds was also investigated. The behaviour of one of them subsequent to the seizure gave cause for suspicion although there was no evidence of corruption. This officer was, however, punished by the stoppage of his increments of pay for two years without prejudice to future increments, for carelessness and neglect of duty.

The fraud was rendered possible by the fact that neither of the two lots of packages stored in the customs shed and godown had any identifying marks on them. This defect in procedure was rectified by the introduction of a system of stencilling such “Nil” marked packages with distinguishing numbers before customs examination to prevent the possibility of subsequent substitution.

The practice of allowing such “Nil” marked consignments to be stored and cleared from customs sheds was found to be a long standing one and investigations brought to light presumptive evidence that the importers had taken advantage of the loophole in the system on previous occasions also. The Collector came to the conclusion that the fraud had not been practised regularly on a large scale in the past. He found, however, that even a few cases involved substantial sums and he had little doubt that thousands of rupees must have been lost\*.

\*Accountant-General, Bengal.



## GRANT No. 17.—TAXES ON INCOME.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "2.—TAXES ON INCOME".				
A.—Collection of Income Tax :				
A. 1.—Pay of Officers				
Non-voted	O. 1,88,700 } M. —40,278 }	1,48,422	1,48,332	—90
Col. 1.—Mainly (i) in Bengal (Rs. 13,000) due to vacancy, (ii) in Punjab (Rs. 13,748) due to an officer proceeding on leave <i>ex-India</i> and (iii) in Madras (Rs. 11,780) due to the appointment of a voted officer in the vacancy of a non-voted one, who proceeded on leave out of India.				
Voted	O. 31,91,300 } R. —2,825 }	31,88,475	31,88,554	+79
A. 2.—Pay of Establishments				
Non-voted	O. 10,100 } M. —331 }	9,769	9,777	+8
Voted	O. 40,42,600 } R. —1,08,160 }	39,34,440	39,18,681	—15,759
Col. 1.—Composed of savings in different Provinces of which Bombay contributes Rs. 55,000, United Provinces Rs. 19,000, Madras Rs. 10,212 and Bengal Rs. 10,000 and was chiefly due to (i) less expenditure on leave salary, (ii) change of personnel, (iii) vacancy, and (iv) promotions held in abeyance.				
A. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 24,900 } M. —6,900 }	18,000	19,203	+1,203
Col. 1.—Mainly (i) in Burma (Rs. 2,500) due to less touring, (ii) in Bengal (Rs. 2,023) due to vacancy, and (iii) in Punjab due to less touring (Rs. 1,165) and absence of the Commissioner on leave <i>ex-India</i> (Rs. 1,000). Col. 4.—Mainly in Punjab (Rs. 2,384) due to the passage for the commissioner's family having not been provided for, counterbalanced by small savings in different Provinces. (See Note 1).				
Voted	O. 6,74,400 } R. 15,110 }	6,89,510	6,79,725	—9,785
A. 4.—Supplies and Services				
	O. 11,000 } R. —5,575 }	5,425	4,856	—569
Col. 1.—Mainly in Burma (Rs. 5,000) owing to no payment of fees to legal practitioners and smaller expenditure on repairs and outfit of launch.				
A. 5.—Works				
	O. 6,200 } R. 1,972 }	8,172	6,350	—1,822
Col. 1.—Mainly in the United Provinces (Rs. 1,500) due to transfer of opium building towards the close of the year 1934-35. Col. 4.— Mainly in Bihar and Orissa (Rs. 1,244) due to economy.				
A. 6.—Contingencies				
Non-voted	.	700	700	..
Voted	O. 8,52,900 } S. 22,000 } R. 66,655 }	9,41,555	9,28,292	—13,263
Col. 1.—Mainly (i) in Bombay (Rs. 44,500) due to heavy expenditure under law charges and (ii) in Madras (Rs. 10,500) due mainly to arrear rent which was held up on account of disputes among the claimants and increased rent for the office building at Madras including the arrears for the portion newly occupied.				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—Collection of Income Tax—concl'd.</b>			
<b>A. 7.—Establishment charges paid to other Governments, Departments, etc.:</b>			
A. 7 (2).—Burma . . . . .	17,600	17,227	—373
A. 7 (3).—Assam			
G. 5,000 } . . . . .			
M. —200 } . . . . .	4,800	4,780	—20
A. 7 (4).—Coorg . . . . .	1,000	1,000	—
<b>A. 8.—Grants-in-aid, Contributions, etc.</b>			
O. 600 } . . . . .			
M. 4,836 } . . . . .	5,436	5,359	—77
<i>Col. 1.—Mainly in Punjab (Rs. 4,690) due to the adjustment of the cost of passage of an officer permanently transferred under the Central Government.</i>			
<b>A. 9.—Deduct—Probable Savings</b>			
O. —5,000 } . . . . .			
R. 5,000 } . . . . .	..	..	..
<b>B.—Expert Advisers on Income Tax :</b>			
<b>B. 1.—Pay of officers</b>			
S. 16,300	16,300	20,246	+3,
<i>Col. 4.—Under-estimation of requirements on the impression that the advance of Rs. 4,000 drawn in England by two Expert Advisers would be adjusted in the Home Accounts, but debit for the same was passed on to India.</i>			
<b>B. 2.—Pay of Establishments</b>			
S. 700	700	619	—81
<b>B. 3.—Allowances, Honoraria, etc.</b>			
S. 9,000 } . . . . .	8,200	8,894	+694
R. —800 } . . . . .			
<i>[Col. 4.—More touring than originally anticipated.</i>			
<b>B. 4.—Contingencies</b>			
S. 1,000 } . . . . .	800	300	—500
R. —200 } . . . . .			
<i>Col. 4.—Economy and closer control.</i>			
<b>Surrenders or withdrawals within Grant</b>			
R. 28,823	28,823	..	—28,823
<b>Totals { Non-voted . . . . .</b>			
{ Voted . . . . .	1,87,127	1,88,151	+1,024
	88,41,000	87,74,744	—66,256

## NOTES.

1. The excess under "A. 3.—non-voted" is responsible for the excess over the grant as a whole in the non-voted portion. The family of an officer in the Income Tax Department, Punjab, left for India in October 1935 and returned in March 1936. Provision for the passage either way was not made, while a sum of Rs. 2,165 was surrendered from this sub-head in March 1936, thereby causing an excess of Rs. 2,384 in the Punjab circle. The current control was apparently not effectual.

The saving in the voted Section was caused by sub-head A. 2.—voted.

2. Among the individual sub-heads of the voted section of this grant, the most prominent saving in the original appropriation occurs under sub-head A. 2. Similar large savings occurred under the same sub-head in the accounts of 1934-35 and 1933-34. In two other sub-heads, viz., A. 3 and A. 6 appreciable excesses occurred in each of the last three years.

3. Considering the amount of total saving in the grant, the supplementary grant voted by the Assembly (Rs. 49,000) was unnecessary.

4. *Remissions of Revenue.*—The following important cases have been reported :—

Area.	Amount.	Reasons for write off.
	Rs.	
Madras . . . . . (i)	14,851	The defaulters had either no movable or immovable property to be proceeded against or the property was already so heavily encumbered that there was no chance of recovery.
	(ii) 11,866	Relief was afforded to the assesses as they were also assessed in other parts of India.
Burma . . . . .	31,166	Disappearance and insolvency of assesses and failures in business.

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## GRANT NO. 18.—SALT.

See also commercial appendix.

Abstract of Accounts.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
Account I.—Northern India Salt Revenue Department					
Non-voted	Gross	38,34,130	38,33,599	—531	
	Deductions	—4,775	—4,775	..	
	Net	38,29,355	38,28,824	—531	
Voted	Gross	28,11,100	28,20,803	+9,703	
	Deductions	—3,02,100	—3,45,251	—43,151	
	Net	25,09,000	24,75,552	—33,448	
Account II.—Provinces					
Non-voted	Gross	6,23,390	6,23,696	+306	
	Deductions	—6,000	—5,410	+590	
	Net	6,17,390	6,18,286	+896	
Voted	Gross	55,51,000	55,91,662	+40,662	
	Deductions	—5,79,100	—6,03,728	—24,628	
	Net	49,71,900	49,87,934	+16,034	
Totals	Non-voted	Gross	44,57,520	44,57,295	—225
		Deductions	—10,775	—10,185	+590
		Net	44,46,745	44,47,110	+365
	Voted	Gross	83,62,100	84,12,465	+50,365
		Deductions	—8,81,200	—9,48,979	—67,779
		Net.	74,80,900	74,63,486	—17,414

## NOTES.

1. The total amount of surrender under this grant is Rs. 1,416, of which Rs. 696 was effected from Account I and Rs. 720 from Account II.

2. The excesses over the original grants under sub-heads A. 2 (2) and A. 7 in Account I and J. 3-Voted in Account II mainly account for the excess over the total gross voted grant and the excess recoveries under sub-heads A. 4 (6) and A. 8 in Account I and J. 10 (1) and J. 10 (2) in Account II are responsible for the savings under total voted deductions.

## ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>MAJOR HEADS "3—SALT" AND "3-A—CAPITAL OUTLAY ON SALT WORKS".</b>				
<b>A.—Revenue Expenditure—Working expenses :</b>				
<b>A. 1.—Direction :</b>				
<b>A. 1 (1).—Pay of Officers</b>				
Non-voted	O. 29,300 } M. 4,743 }	34,043	34,043	..
<b>Col. 1.—Adjustment of expenditure in England by credit to sub-head F.</b>				
Voted	O. 11,400 } R. 3,021 }	14,421	14,421	..
<b>Col. 1.—Posting of an additional Officer for weeding out old records.</b>				
<b>A. 1 (2).—Pay of Establishments</b>				
	O. 46,900 } R. 1,669 }	48,569	48,569	..

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—Revenue Expenditure—Working Expenses—<i>contd.</i></b>			
<b>A. 1.—Direction—<i>concl'd.</i></b>			
A. 1 (3).—Allowances, Honoraria, etc.			
Non-voted O. 2,100 }	1,999	1,999	..
M. —101 }			
Voted O. 7,800 }	7,868	7,865	—3
R. 68 }			
A. 1 (4).—Contingencies			
O. 12,200 }	14,846	14,562	—284
R. 2,646 }			
<i>Col. 1.</i> —Mainly for increase in the rent of the office building.			
A. 1 (5).—Grants-in-aid, Contributions, etc.	600	600	..
<b>A. 2.—Manufacture :</b>			
A. 2 (1).—Pay of Officers			
O. 81,700 }	81,503	78,200	—3,303
R. —197 }			
A. 2 (2).—Pay of Establishments			
O. 1,94,300 }	2,15,055	2,14,969	—86
R. 20,755 }			
A. 2 (3).—Allowances, Honoraria, etc.			
O. 8,700 }	12,893	12,853	—40
R. 4,193 }			
<i>Col. 1.</i> —Payment of passages to certain officers.			
A. 2 (4).—Supplies and Services :			
A. 2 (4) (a).—Manufacture and Excavation Charges			
O. 8,37,700 }	8,64,961	8,63,418	—1,543
S. 38,000 }			
R. —10,739 }			
<i>Col. 1.</i> —The supplementary grant was required to meet the cost of extraction of 5 lakhs maunds of reshta salt and 2 lakhs maunds of pan salt at Sambhar for supply to the Bengal markets.			
A. 2 (4) (b).—Other Charges			
O. 2,23,600 }	2,00,483	1,99,847	—636
R. —23,117 }			
A. 2 (5).—Contingencies			
O. 27,700 }	33,271	33,599	+328
R. 5,571 }			
<i>Col. 1.</i> —Mainly due to rise in the cost of electric current owing to the shutting down of large compressor plant.			
A. 2 (6).—Grants-in-aid, Contributions, etc.			
O. 2,000 }	1,750	1,750	..
R. —250 }			
<b>A. 3.—Weighment :</b>			
A. 3 (1).—Pay of Officers			
O. 47,500 }	49,085	49,084	—1
R. 1,585 }			

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Revenue Expenditure—Working Expenses— <i>contd.</i>			
A. 3.—Weighment— <i>concl'd.</i>			
A. 3 (2).—Pay of Establishments			
O. 1,20,800 }	1,23,836	1,23,747	—89
R. 3,036 }			
A. 3 (3).—Allowances, Honoraria, etc.			
O. 4,700 }	4,436	4,428	—8
R. —264 }			
A. 3 (4).—Supplies and Services :			
A. 3 (4) (a).—Dispatch Charges			
O. 89,100 }	81,778	85,038	+3,260
R. —7,322 }			
Col. 4.—Owing to a misunderstanding the reduction was in excess of requirements.			
A. 3 (4) (b).—Other Charges			
O. 17,200 }	19,361	19,229	—132
R. 2,161 }			
A. 3 (5).—Contingencies			
O. 12,800 }	15,394	15,158	—236
R. 2,594 }			
Col. 1.—See A. 2 (5).			
A. 4.—Stores and Workshop Establishment :			
A. 4 (1).—Pay of Officers			
O. 26,800 }	27,180	27,179	—1
R. 380 }			
A. 4 (2).—Pay of Establishments			
O. 34,800 }	34,191	34,184	—7
R. —609 }			
A. 4 (3).—Allowances, Honoraria, etc.			
O. 1,500 }	1,484	1,480	—4
R. —16 }			
A. 4 (4).—Supplies and Services			
O. 1,77,200 }	1,71,612	1,69,663	—1,949
R. —5,588 }			
A. 4 (5).—Contingencies			
O. 4,000 }	5,186	5,119	—67
R. 1,186 }			
Col. 1.—See A. 2 (5).			
A. 4 (6).—Deduct—Recoveries for services rendered to other branches of the Department, etc.			
O. —2,79,800 }	—3,03,629	—3,03,996	—367
R. —23,829 }			
A. 5.—Medical Establishment :			
A. 5 (1).—Pay of Officers			
O. 10,900 }	10,656	10,655	—1
R. —244 }			
A. 5 (2).—Pay of Establishments			
O. 7,000 }	7,596	7,573	—23
R. 596 }			

ACCOUNT 1.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—Revenue Expenditure—Working Expenses—<i>concl.</i></b>			
<b>A. 5.—Medical Establishment—<i>concl.</i></b>			
A. 5 (3).—Allowances, Honoraria, etc.			
O. 1,200 }	1,591	1,590	—1
R. 391 }			
A. 5 (4).—Contingencies			
O. 8,700 }	8,708	8,539	—169
R. 8 }			
A. 6.—Contribution to the Depreciation Reserve Fund			
O. 2,16,600 }	2,25,150	2,32,351	+7,201
R. 8,550 }			
<i>Col. 4.</i> —Provision for depreciation on the crushing plant at Khewra was not correctly calculated.			
A. 7.—Renewals and Replacements			
O. 22,300 }	40,423	36,130	—4,293
R. 18,123 }			
<i>Col. 1.</i> —Unforeseen renewal of assets at Sambhar. <i>Col. 4.</i> —Rails for the sidings at Sambhar not received during the year.			
A. 8.— <i>Deduct</i> —Amount met from Depreciation Reserve Fund			
O. —22,300 }	—40,423	—36,130	+4,293
R. —18,123 }			
<i>Cols. 1 and 4.</i> —See A. 7.			
A. 9.—Cost of Accounts and Audit			
<i>Non-voted</i> O. 3,800 }	3,500	2,997	—503
M. —300 }			
<i>Col. 4.</i> —Posting of an Officer whose pay and travelling allowance are voted.			
Voted O. 45,600 }	46,300	46,406	+106
R. 700 }			
A. 10.—Pensionary charges and contributions to Provident Funds			
<i>Non-voted</i> O. 3,300 }	3,316	3,333	+17
M. 16 }			
Voted O. 45,000 }	45,700	46,263	+563
R. 700 }			
A. 11.—Expenditure on Retrenched Personnel			
O. 1,000 }	780	768	—12
R. —220 }			
<b>B.—Revenue Expenditure—Preventive Establishment :</b>			
B. 1.—Pay of Officers			
O. 66,200 }	75,827	72,774	—3,053
R. 9,627 }			
B. 2.—Pay of Establishments			
O. 2,33,400 }	2,10,314	2,10,312	—2
R. —23,086 }			
B. 3.—Allowances, Honoraria, etc.			
O. 29,200 }	34,487	34,353	—134
R. 5,287 }			
<i>Col. 1.</i> —More transfers and tours.			
B. 4.—Supplies and Services			
O. 12,300 }	9,843	9,776	—67
R. —2,457 }			

*Col. 1.*—Reorganisation of the Salt Range Division and lower rate for petty construction and repairs

ACCOUNT 1.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>B.—Revenue Expenditure—Preventive Establishment—<i>concl'd.</i></b>			
B. 5.—Works			
O. 13,200 }	10,187	10,183	—4
R. —3,013 }			
<i>Col. 1.</i> —Transfer of works expenditure from Preventive to Manufacturing Branch as a result of reorganisation of the Salt Range Division, and lower rates for works.			
B. 6.—Contingencies			
O. 17,800 }	18,885	18,712	—173
R. 1,085 }			
<i>C.—Revenue Expenditure—Interest on Capital</i>			
O. 4,08,000 }	4,11,355	4,11,311	—44
M. 3,355 }			
<i>D.—Revenue Expenditure—Royalties and Com- pensations</i>			
O. 34,47,900 }	33,79,317	33,79,316	—1
M. —68,583 }			
<i>E.—Capital Expenditure charged to Revenue—Capital Outlay on Salt Works :</i>			
E. 1.—Works			
O. 36,200 }	67,858	69,158	+1,300
S. 31,000 }			
R. 658 }			
<i>Col. 1.</i> —To meet excess due mainly to delay in the completion of the Crusher Plant Scheme and other incomplete works.			
E. 2.—Plant and Machinery			
O. 23,200 }	6,977	—8,142	—15,119
R. —16,223 }			
<i>Col. 1.</i> —Unanticipated credits on the write off of assets. <i>Col. 4.</i> —Smaller expenditure due to late delivery of the 2' gauge Diesel Locomotive for Gudha.			
E. 3.—Stores			
O. —26,100 }	—12,141	—10,960	+1,181
R. 13,959 }			
<i>Col. 1.</i> —Lower consumption of fuel oil by new engines and smaller recoveries. <i>Col. 4.</i> —Smaller recoveries owing to less issues in February and March 1936.			
<i>F.—Deduct—English cost of Establishment charged to Revenue :</i>			
<i>Non-voted</i> . . M. —4,775 .	—4,775	—4,775	..
<i>Col. 1.</i> —Due to adjustment of expenditure in England in the Indian books by <i>per-contra</i> credit to this Sub-head.			
Voted . . R. —12,780	—12,780	—5,125	+7,655
<i>Col. 1.</i> —See non-voted. <i>Col. 4.</i> —Leave salary of an officer not drawn during the year.			
<i>I.—Deduct—Probable savings</i>			
O. —12,000 }	..	..	..
R. 12,000 }			
Fully realised.			
Surrenders or withdrawals within the Account			
Gross R. —54,036	—54,036	..	+54,036
Deductions R. 54,732	54,732	..	—54,732
Transfers from or to other Accounts			
R. 26,832	26,832	..	—26,832
Totals			
Non-voted { Gross . . . . .	38,34,130	38,33,599	—531
{ Deductions . . . . .	—4,775	—4,775	..
{ Net . . . . .	38,29,355	38,28,824	—531
Voted { Gross . . . . .	28,11,100	28,20,803	+9,703
{ Deductions . . . . .	—3,02,100	—3,45,251	—43,151
{ Net . . . . .	25,09,000	24,75,552	—33,448



Detailed statement of expenditure on works—Northern India Salt Revenue Department. (Sub-heads B. 5 and E. 1).

Works estimated to cost more than Rs. 20,000 have been treated as Major Works.

Serial No. and Service.	Final Appropriation. (2)	Expendi- ture. (3)	Balances.	
			Unexpended.	Excess.
			(4)	(5)
	Rs.	Rs.	Rs.	Rs.

III.—Major Works for which specific provision was not made in the Budget.

1. Installation of crushing and Screening Plant at Khewra

S.	10,247	}	.	.	31,270	32,272	..	1,002
R.	21,023							

Revised Estimate Rs. 2,35,076 ; expenditure to 31st March 1936 ; Rs. 2,28,059 ; partly met by reappropriation ; work not yet completed.

IV.—Minor Works.

2. Collectively

O.	59,400	}			60,632	61,419	..	787
S.	20,753							
R.	—19,521							

Expenditure on 52 different works of which 30 only were specifically provided for in the budget, while funds for the remaining 22 works were provided by re-appropriation. Specific provision was made for 40 works in the budget, but there was no expenditure against 10 of them.

*Deduct*—Value of unserviceable assets and losses written off

O.	—10,000	}			—13,857	—14,350	493	..
R.	—3,857							
Net total					78,045	79,341	493	1,789

ACCOUNT II.—PROVINCES.

Major Head and Sub-head.

Final Appropriation.	Actual Expenditure.	Excess + Saving —.
2	3	4
Rs.	Rs.	Rs.

J.—Direction :

J. 1.—Pay of Officers

Non-voted O.	18,500	}			17,390	17,961	+571
M.	—1,110						

Col. 4.—Mainly in Madras. The pay of an officer for a portion of March 1936 was drawn in that month.

Voted O.	2,59,000	}			2,59,380	2,59,889	+509
S.	1,800						
R.	—1,420						

J. 2.—Pay of Establishments

O.	30,79,300	}			30,92,625	30,95,058	+2,433
S.	26,000						
R.	—12,675						

Col. 1.—The supplementary grant was required to meet excesses in Bombay due mainly to the strengthening of the Frontier Lines round Cutch as a result of the conversion of the Cutch preventive line into a revenue collection line.

ACCOUNT II.—PROVINCES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

J.—Direction—*concl'd.*J. 3.—Allowances, Honoraria, etc.  
(including overtime and  
holiday allowances.)

Non-voted	O. 2,500 } M. —2,100 }	400	397	—3
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*Col. 1.*—No expenditure was incurred on account of travelling and house-rent allowance of the Deputy Commissioner of Salt, Madras.

Voted	O. 4,34,900 } S. 14,400 } R. 31,827 }	4,81,127	4,87,359	+6,232
-------	---	----------	----------	--------

*Col. 1.*—Mainly in Madras (Rs. 19,900) due to (i) extensive touring by the detective staff on French Frontier to check smuggling (ii) growing volume of works at outports and (iii) larger rewards paid for detection of cases of smuggling and in Burma (Rs. 5,640) to meet unanticipated expenditure on account of passage and increased touring. *Col. 4.*—Mainly in Madras (Rs. 11,638) counterbalanced by savings in other Provinces. Owing to the fluctuating nature of the item which depended on the detection of offences the additional fund provided for proved inadequate.

## J. 4.—Supplies and Services

	O. 1,77,800 } S. 13,000 } R. 4,700 }	1,95,500	1,90,752	—4,748.
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## J. 5.—Contingencies

	O. 1,89,100 } S. 5,000 } R. —760 }	1,93,340	1,93,097	—243.
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J. 6.—Establishment charges paid to  
other Governments, Departments,  
etc.

	3,48,400	3,48,010	—390.
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## J. 7.—Grants-in-aid, Contributions, etc.

	O. 2,000 } R. —300 }	1,700	1,800	+100.
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J. 8.—*Deduct*—Establishment charges  
recovered from other Governments,  
Departments, etc.

	—48,100	—47,928	+172.
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J. 9.—*Deduct*—Contributions, etc.

	—2,000	—1,732	+268.
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J. 10.—*Deduct*—Charges recovered from the Customs Department :

## J. 10 (1).—Out Ports

Non-voted	—2,700	—2,459	+241
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*Col. 4.*—Less recoveries due to there having been no expenditure under Travelling and house-rent allowances (non-voted) as the Deputy Commissioner of Salt, Madras, did not either tour or draw any house rent allowance.

Voted	O. —2,40,500 } R. —7,070 }	—2,47,570	—2,51,849	—4,279
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## J. 10(2).—Land Customs

Non-voted	—3,300	—2,951	+349.
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Voted	O. —2,88,500 } R. —8,590 }	—2,97,090	—3,02,219	—5,129.
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J. 11.—*Deduct*—Probable Savings.

	O. —30,000 } R. 30,000 }	..	..	..
--	-----------------------------	----	----	----

Only partially realised.

ACCOUNT II.—PROVINCES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>K.—Preventive Establishment :</b>			
K. 1.—Pay of Establishments			
O.   27,100 }	41,400	41,407	+7
R.   14,300 }			
<i>Col. 1.</i> —Due to additional establishment entertained for Salt preventive duty in Coim- batore and Ceded Districts.			
K. 2.—Allowances, Honoraria, etc.			
O.   17,500 }	25,100	25,128	+28
R.    7,600 }			
<i>Col. 1.</i> —Due chiefly to the travelling allowance of the establishment mentioned under sub-head K. 1. above.			
K. 3.—Supplies and Services	300	381	+81
K. 4.—Contingencies			
O.   1,800 }	2,900	2,633	—267
R.   1,100 }			
<i>Col. 1.</i> —See sub-head K. 1.			
<b>L.—Medical Establishment :</b>			
L. 1.—Pay of officers			
R.    441	441	441	..
L. 2.—Pay of Establishments			
O.   10,200 }	10,700	10,621	—79
R.    500 }			
L. 3.—Allowances, Honoraria, etc.			
O.    600 }	259	148	—111
R.   —341 }			
L. 4.—Supplies and Services			
O.   2,700 }	2,600	2,414	—186
R.   —100 }			
L. 5.—Contingencies			
O.   1,400 }	1,300	1,168	—132
R.   —100 }			
<b>M.—Works :</b>			
M. 1.—Buildings			
O.   84,500 }			
S.   19,800 }	1,13,030	1,13,348	+318
R.    8,730 }			
<i>Col. 1.</i> —Mainly in Bombay (Rs. 19,800) due to strengthening of the Frontier Lines round Cutch as a result of the conversion of the Cutch preventive line into a revenue collection line and in Madras (Rs. 8,730) due to repairs to buildings on account of re-opening of Ennore Factories and to set right damages to buildings in certain Factories in Southern Division caused by cyclone and other causes.			
M. 2.—Roads			
O.   49,100 }	43,460	39,003	—4,457
R.   —5,640 }			

*Col. 1.*—Postponement of certain works and restriction of expenditure to the barest minimum. *Col. 4.*—Postponement of certain works as they could not be taken up at the fag end of the year.

ACCOUNT II.—PROVINCES—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2 Rs.	3 Rs.	4 Rs.	
M.—Works— <i>concl'd.</i>					
M. 3.—Petty Construction and Repairs					
	O. 79,900 } R. 1,110 }	81,010	79,916	—1,094	
M. 4.—Maintenance of Rolling Stock for Salt works at Kharaghoda					
		15,000	15,279	+279	
N.—Salt purchase and freight					
	O. 6,46,400 } S. 50,000 } R. —37,200 }	6,59,200	6,63,783	+4,583	
Col. 4.—In Madras due to certain payments expected to be made in the next year having taken place late in March 1936.					
O.—Salt Compensations					
	Non-voted O. 5,95,000 } M. 10,600 }	6,05,600	6,05,338	—262	
	Voted	24,100	20,027	—4,073	
Col. 4.—Mainly in Madras. Fluctuating item ; the amount provided for was not fully utilised.					
P.—Reduction made by the Legislative Assembly.					
		—100	..	+100	
Surrenders or withdrawals within the Account.					
	Gross R. —14,940	—14,940	..	+14,940	
	Deductions R. 15,660	15,660	..	—15,660	
Transfers from or to other Accounts.					
	R. —26,832	—26,832	..	+26,832	
Tota	{ Non-voted	{ Gross . . . . .	6,23,390	6,23,696	+306
		{ Deductions . . . . .	—6,000	—5,410	+590
		{ Net . . . . .	6,17,390	6,18,286	+896
	{ Voted	{ Gross . . . . .	55,51,000	55,91,662	+40,662
		{ Deductions . . . . .	—5,79,100	—6,03,728	—24,628
		{ Net . . . . .	49,71,900	49,87,934	+16,034

## NOTES.

1. *Losses.*—The following appreciable losses have been reported :—

Account I.—Sub-head A. 2 (4) (b).—Write off of other works (Rs. 2,032), write off of plant and machinery (Rs. 24,866). Sub-head A. 3 (4) (b).—Write off of buildings (Rs. 3,639). Sub-head A. 4 (4).—Write off of Stores (Rs. 13,210).

2. *Remission of Revenue*—

Nature.	Amount.	Reasons for remission.
	Rs.	
Remission of excise duty and price of salt issued free to villagers at Luni (Pachbadra).	8,621	Relief was afforded to the establishment and villagers at Luni as there is no shop anywhere in the vicinity of the Salt tract.

## Other Salt Sources—Store Account for 1935-36.

	Bombay. maunds.	Madras. maunds.
Salt in store on 1st April 1935 (including wastage to be written off) . . . . .	1,577,682	1,140,262
Salt manufactured, excavated or purchased during the year . . . . .	3,602,850	380,182
Total . . . . .	5,180,532	1,520,444
Removed by purchasers during the year . . . . .	2,733,422†	753,645‡
Wastage, etc., written off . . . . .	566	60,459
Total . . . . .	2,733,988	814,104
Balance in store on 31st March 1936 (including wastage to be written off) . . . . .	2,446,543*	706,340
Rate . . . . .	For 2,427,562 maunds at Rs. 1-13-3 and 18,981 maunds at Rs. 1-12-3 per maund.	Rs. 1-11-10 per maund.
Value . . . . .	Rs. 44,71,400	Rs. 12,28,737

\* The opening balance on 1st April 1935 was actually 1,577,681·60 maunds instead of 1,577,682 maunds and hence the actual closing balance is reduced by 1 maund.

† Includes 1,582 maunds issued free to Indian States under treaty obligations.

‡ Includes duty-free issues for fish-curing and industrial purposes and for supply to French Government.

*Observations.*

The value of the closing balance represents the gross value inclusive of duty at Rs. 1-9-0 per maund. The net value, therefore, is:—

Bombay Rs. 6,48,677; Madras Rs. 1,25,081.

*Bombay.*—No special agency was employed for verification and revaluation of salt at Kharaghoda. It is stated that it is not possible to verify the actual stock of salt on hand until the stock is completely cleared. The loss and wastage or gain would be ascertained and accounted for at that stage as prescribed by the orders of the Government of India, Finance Department (Central Revenues) issued in 1933.

In Sind, there was an old stock of about 2,478 maunds to the end of November 1935. A fresh stock of 20,750 maunds was added in November and December 1935 and hence the verification of the stock could not be carried out.

The signatures of the officers in immediate charge of the stores and of the Accountant in the case of Kharaghoda Store, who are responsible for the preparation of these store accounts have been obtained by the Accountant General, Bombay.

*Madras.*—It has been certified by the Collector of Salt Revenue that the stocks of salt in the several factories have been verified by the Factory officers concerned and they are reported to be correct. Stocks were also verified by the Inspectors and Assistant Commissioners during their inspection and found correct. The store account obtained bears the signature of the Collector.

*Review of the stores position of the Madras Salt Department.*

Salt was manufactured on Government account under the monopoly system in the 1935 season in three places, viz., Polavaram, Markkanam factories and Ennore group of factories which supply salt to Madras depot. The stock at the close of the year under review at the depots, exclusive of wastages to be written off was 0·42 lakhs of maunds at Polavaram, 0·58 lakhs of maunds at Markkanam and 5·93 lakhs of maunds at Madras depot. On account of unfavourable weather conditions, manufacture proved a failure in 1936 at Polavaram and Markkanam factories, the quantities stored being 6,642 maunds and 21,776 maunds respectively against 50,000 maunds fixed for each. Owing to poor stocks at Polavaram, sales were restricted to 4,000 maunds per month from June 1936 and to 3,000 maunds from October 1936 and at the latter rate the present stock will be just adequate till the beginning of 1937 season. The stock of Government salt at Markkanam which is intended solely for meeting the orders from the French Government at Pondicherry is adequate for the purpose. As stated in the review, included below the grant account of the previous year, the Ennore group of factories working

under the monopoly system were closed from 1st January 1936. They have, however, been reopened with the exception of Kattur factory from 2nd January 1936, as factories for the manufacture of salt for general sale under the modified excise system. The stock of salt at Polavaram and Markkanam factories at the end of November 1936 was 8,592 maunds and 46,758 maunds respectively. The stock of salt at the Madras Depot at the end of November 1936 was 171,124 maunds, and as the contractor is removing not less than 50,000 maunds on an average per month, the clearance of the entire stock of Government salt is expected to be completed by 31st March 1937.

*Review of Salt Stores, Bombay, furnished by the Accountant General, Bombay.*

The large closing balance is due to increased manufacture of salt rendered possible by a favourable season, the opening of new pans in place of old ones which were abandoned as they did not produce sufficient quantity of salt, and the removal of difficulty in getting brine from a long distance. Steps have been taken to restiret the production during 1936-37 in view of the large balance.

The sales of salt increased by 2½ lakhs of maunds during the year. In the expectation that the excise duty on salt would be reduced the removals of salt were held back towards the end of 1934-35. The deficit was made up in the first quarter of the year 1935-36. On account of wastage 566 maunds were written off during the year. A quantity of 48,668 maunds has been written off after 31st March 1936 as loss and wastage on the total clearance of the 1934 salt stored in the open stores under the orders of the Central Board of Revenue.

Item (2) of the Store account includes a quantity of 5,439 maunds which were found on actual clearance of the 1935 salt stored in the closed stores.

The stock of Salt was not verified for the reasons stated in paragraphs 3 and 4 below the Store account.

### IMPORTANT COMMENT.

*Control over expenditure in the Amalgamated Department of Customs and Salt in Madras.*—It was stated in the comments against this grant in the Appropriation Accounts 1934-35 that, as a result of the amalgamation of the Salt and Customs (Outports) Departments in Madras, the control of expenditure had become difficult during that year, but that it was expected that matters would improve from 1935-36 with the introduction of a detailed accounting procedure approved by the Government of India. The results in the appropriation account in respect of the Madras circle this year, however, do not indicate that this hope has as yet been fully realised. As regards the variation under the head J. 1.—Pay of officers (voted), there has been an excess of .6 per cent. in 1935-36 against 2.9 per cent. saving in 1934-35. Under the head J. 3.—Allowances and Honoraria (voted), however, there has been an excess in 1935-36 of 5.8 per cent. as against a saving of 5.3 per cent. in the previous year. This variation is, however, accounted for by the special reasons set forth in the explanation under this head.\*

\* Accountant General, Madras.

## GRANT No. 19.—OPIUM.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "4.—OPIUM".			
A.—Purchase of old stocks in the Mewar State			
O. 6,00,000 }			
R. 75,227 }	6,75,227	6,75,266	+39
Col. 1.—Further purchase of opium not anticipated in the original estimates.			
B.—Payments for special cultivation in			
Malwa			
O. 17,68,000 }			
R. —1,20,500 }	16,47,500	15,71,525	—75,975
Col. 1.—Deliveries of opium by the Indian States fell short by 195 maunds. Also three States did not take the advances earmarked for them. Col. 4.—Certain States did not take the advance asked for in March 1936.			
C.—Payments to cultivators in the United Provinces :			
C. 1.—Payments for Opium			
O. 5,90,400 }			
R. 5,825 }	5,96,225	5,96,014	—211
C. 2.—Commission to Lambardars			
	14,800	14,823	+23
D.—Ghazipur Opium Factory :			
D. 1.—Pay of Officers			
O. 38,000 }			
R. 4,500 }	42,500	42,412	—88
D. 2.—Pay of Establishments			
O. 80,600 }			
R. —4,300 }	76,300	76,166	—134
D. 3.—Allowances, Honoraria, etc.			
	600	369	—231
Col. 4.—Due to non-drawal of transfer travelling allowance of Assistant Factory Superintendent.			
D. 4.—Supplies and Services			
O. 70,500 }			
R. —10,700 }	59,800	57,361	—2,439
Col. 1.—Less despatches of provision opium chests. Col. 4.—Due to certain stores having been supplied late.			
D. 5.—Contingencies			
Non-voted			
	300	..	—300
Col. 4.—No casualty during the year.			
Voted			
O. 26,200 }			
R. 1,200 }	27,400	27,214	—186
D. 6.—Contribution to Municipal Board, Ghazipur, for upkeep of roads			
O. 200 }			
R. —200 }	..	..	..
Col. 1.—The Municipal Board failed to fulfil the requirements.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>E.—Superintendence and Other Establishments in the United Provinces :</b>			
E. 1.—Pay of Officers			
<i>Non-voted</i> O. 50,300 }			
M. 2,060 }	52,360	52,318	—42
Voted O. 55,800 }			
R. 4,040 }	59,840	59,129	—711
E. 2.—Pay of Establishments			
O. 86,500 }			
R. —7,700 }	78,800	79,020	+220
E. 3.—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 4,800 }			
M. —800 }	4,000	3,753	—247
Col. 1.—Less touring by a non-voted District Opium Officer on account of his appointment as officiating Opium Agent.			
Voted O. 20,700 }			
R. —3,000 }	17,700	12,224	—5,476
Col. 4.—Rs. 3,373 due to non-utilisation of the amount provided for "Rewards on confiscation of opium" and the balance to less touring. Saving kept in hand till late in March to meet possible payments on account of rewards and also for tour.			
E. 4.—Supplies and Services			
O. 4,300 }			
R. —2,700 }	1,600	1,552	—48
Col. 1.—Based on progress of actuals. Abolition of three more divisions in 1934-35 was not foreseen in the original estimates.			
E. 5.—Contingencies	16,300	14,072	—2,228
Col. 4.—Economy in tour charges. See also E. 3. (Voted).			
E. 6.—Works			
O. 13,000 }			
R. —1,500 }	11,500	11,004	—496
<b>F.—Charges in other Provinces :</b>			
F. 1.—Opium Miscellaneous Charges in Calcutta			
O. 3,000 }			
R. 3,500 }	6,500	5,584	—916
Col. 1.—Due to receipt of unexpectedly larger quantity of contraband opium than anticipated. Col. 4.—Saving kept in hand till late in March to meet possible charges on contraband opium.			
F. 2.—Other Opium Agencies and establishments :			
F. 2 (1).—Pay of Establishments			
O. 4,400 }			
R. —300 }	4,100	3,999	—101
F. 2 (2).—Other Charges	2,200	1,655	—545
Col. 4.—Due to non-receipt of contraband opium in the Factory as anticipated.			
F. 3.—Compensations	76,600	70,868	—5,732
Col. 4.—Transfer to the Government of Bengal of a liability of Rs. 6,000 paid as compensation to the French Government. The erroneous provision has been brought to the notice of the controlling authority.			
F. 4.—Neemuch Opium Factory :			
F. 4 (1).—Pay of Establishments			
O. 1,200 }			
R. 3,700 }	4,900	3,933	—967
Col. 1.—Due to the unforeseen manufacture of ball opium at the Factory Col. 4.—Due to cut of certain allowances of the staff and non-employment of two Patharphor makers.			
F. 4 (2).—Other Charges			
O. 2,800 }			
R. 34,000 }	36,800	35,549	—1,251
Col. 1.—Due to the unforeseen manufacture of ball opium at the Factory. Col. 4.—Due to payment of comparatively low rate for opium which was not fully satisfactory.			



Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
G.—Cost of police guards supplied to the Opium Department			
O. 1,500 } R. —580 }	920	916	—4
<i>Col. 1.</i> —Based on actual requirements.			
H.—English Charges (High Commissioner):			
H. (1).—Stores	3,000	2,168	—832
<i>Col. 4.</i> —Budget was rounded and included provision for Indian customs duty.			
H. (2).—Establishment			
Non-voted . . . . .	26,000	32,697	+6,697
<i>Col. 4.</i> —Forecast of leave salaries inadequate. Additional appropriation of Rs. 7,000 asked for.			
Voted . . . . .	19,000	13,541	—5,459
<i>Col. 4.</i> —Leave salary payments less than forecasted. Surrender of Rs. 3,000 offered.			
I.—Loss or Gain by Exchange			
Non-voted . . . . .	..	—169	—169
Voted . . . . .	..	—82	—82
Surrenders or withdrawals within Grant			
R. 19,488	19,488	..	—19,488
Totals { Non-voted . . . . .	1,59,260	1,59,467	+207
{ Voted . . . . .	34,23,000	33,05,414	—1,17,586

## NOTES.

1. As in the last year, sub-head B is responsible for the large total saving in the voted section of the grant, the amount of which suggests that the demand for this grant was susceptible of closer estimating.

Out of the saving of Rs. 1,17,586 in the voted section, a sum of Rs. 19,488 only was surrendered to Government, the percentage of unsurrendered saving this year being —2·8 against —2·0 in the preceding year, while the percentage of variation in the final appropriation under the non-voted section compares as +·1 against —5·9. Thus the deterioration in the control over expenditure noticed in the last year's report still persisted during this year as well.

2. Appreciable savings occurred under sub-head D. 4 for the same reason this year as in the last year.

## A.

Account of payments to States in Malwa in 1935-36.

(Sub-head B.)

	Rs.
1. Outstanding advances to States on 1st April 1935 . . . . .	2,97,000
2. Total payments to States (cash advances as well as settlements during 1935-36)	
Rs. 15,19,068	} 15,39,099
Add—Amounts deducted on account of contribution at three annas per seer . . . . . 20,031	
Total payments . . . . .	18,36,099

## 3. Value of opium supplied by the States in 1935-36 including bonus—

	Rs.	
(a) Produce of season 1934-35 excluding escort charges	16,09,299	} 16,09,299
(b) Produce of season 1935-36	Nil.	
4. Value of cash recoveries in 1935-36	Nil.	
Total recoveries	16,09,299	

5. Outstanding advances to States on 31st March 1936 . . . . . 2,26,800

*N.B.*—The difference between item 2 and the sub-head B in the Appropriation Accounts represents payments on account of Joint Opium Officer's establishment and other incidental charges.

## B

Account of payments to cultivators in the United Provinces in 1935-36 for cultivation of opium.

## (Sub-head C. 1.)

	Rs.
1. Outstanding advances to cultivators on 1st April 1935	94,878
2. Total payments to cultivators (cash advances as well as cash settlements) during 1935-36	5,96,225
Total payments	6,91,103
3. Value of opium supplied by cultivators in 1935-36—	
(a) Produce of season 1934-35	5,94,770
(b) Produce of season 1935-36	..
4. Value of cash recoveries in 1935-36	1,232
Total recoveries	5,96,002
5. Outstanding advances to cultivators	95,101
6. Writes off	..
Net outstanding on 31st March 1936	95,101

*N.B.*—The difference between the figures shown against item 2 above and sub-head C. 1. in the Appropriation Accounts is due to the adjustments of cash recoveries within the year.

## GRANT No. 19-A.—EXCISE.

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>MAJOR HEAD "6—EXCISE".</b>			
<b>A.—District Executive Establishment :</b>			
<b>A. 1.—Bonded Warehouse Establishment :</b>			
<b>A. 1 (1).—Pay of Establishments</b>			
O. 5,060 } R. 67 }	5,067	5,064	—3
<b>A. 1 (2).—Other Charges</b>			
O. 1,000 } R. —67 }	933	901	—32
<b>A. 2.—Inspection and Prevention :</b>			
<b>A. 2(1).—Pay of Establishments</b>			
S. 2,000	2,000	1,930	—70
<i>Col. 1.</i> —Entertainment of temporary staff for controlling the traffic in charas in the Malakand Agency.			
<b>A. 2(2).—Allowances and contingencies</b>			
S 1,000	1,000	1,045	+45
<i>Col. 1.</i> —Same as under A. 2 (1).			
<b>B.—Compensations :</b>			
<b>B. 1.—Compensation payable to H. H. the Mehtar of Chitral . . . .</b>			
	15,000	15,000	..
<b>B. 2.—Charges paid to Punjab Government for loss of Still-head duty .</b>			
	4,07,000	4,07,000	..
<b>B. 3.—Charges paid to United Provinces Government for loss of Still-head duty</b>			
	40,000	40,000	..
<b>B. 4.—Compensation to Indian States for charas</b>			
O. 2,17,000 } M. —1,500 }	2,15,500	2,13,295	—2,205
<b>C.—Cost price of opium supplied to the Excise Department :</b>			
<b>C. 1.—Gujarat States Agency -</b>			
S. 13,000	13,000	12,902	—98
<i>Col. 1.</i> —Cost of opium supplied from the Ghazipur Factory to Gujarat States Agency on its transfer to the direct control of the Central Government.			
<hr/>			
Totals . { <i>Non-voted</i> . . . .	2,15,500	2,13,295	—2,205
{ <i>Voted</i> . . . .	4,84,000	4,83,842	—158
<hr/>			

GRANT NO. 20.—STAMPS.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>MAJOR HEAD "7—STAMPS".</b>			
<b>A.—Administrative Charges of Central Stamp Office, Calcutta :</b>			
<b>A. 1.—Pay of Establishments</b>			
O. 7,600 }	7,490	7,265	—225
R. —110 }			
<b>A. 2.—Contingencies</b>			
O. 900 }	810	810	..
R. —90 }			
<b>A. 3.—Deduct—Amount recovered from Posts and Telegraphs . . . . .</b>			
	—11,500	—11,500	..
<b>B.—Security Printing Press Charges :</b>			
<b>B. 1.—Press Charges :</b>			
<b>B. 1(1).—Pay of Officers</b>			
Non-voted O. 36,300 }	27,600	27,395	—205
M. —8,700 }			
<i>Col. 1 —Due mainly to an officer proceeding on leave out of India.</i>			
Voted O. 15,800 }	16,400	16,374	—26
R. 600 }			
<b>B. 1(2).—Pay of Establishments</b>			
O. 1,85,900 }	1,77,700	1,74,515	—3,184
R. —8,200 }			
<b>B. 1(3).—Allowances, Honoraria, etc.</b>			
Non-voted O. 4,000 }	3,000	2,956	—44
M. —1,000 }			
<i>Col. 1.—Same as B 1 (1) non-voted.</i>			
Voted O. 6,000 }	6,300	5,444	—856
R. 300 }			
<b>Col. 4.—Due to less expenditure in respect of passage of an officer on contract.</b>			
<b>B. 1(4).—Supplies and Services</b>			
O. 12,81,400 }	11,89,600	12,01,696	+12,096
R. —91,800 }			

*Col. 4.—Due partly to the payment of duty, Railway freight etc., on English stores which arrived during the year contrary to expectation (Rs. 8,000) and partly to hire charges of machinery borrowed from the Currency Note Press adjusted under this head after the close of the year (Rs. 6,500), counterbalanced by saving in expenditure on daily paid labour on account of occasional reduced working of the Press (Rs. 2,500).*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>B.—Security Printing Press Charges—concl'd.</b>			
<b>B. 1.—Press Charges—concl'd.</b>			
B. 1(5).—Miscellaneous Expenses			
O. 13,800 }	10,300	9,787	—513
R. —3,500 }			
<i>Col. 1.—Due to decrease in the number of postal parcels.</i>			
B. 1(6).—Grants-in-aid, contributions, Donations, etc.			
Non-voted O. 11,800 }	8,600	8,741	+141
M. —3,200 }			
<i>Col. 1.—Contributions not payable during the leave period of the officer concerned. See Note 2.</i>			
Voted O. 43,700 }	40,600	39,806	—194
R. —3,700 }			
B. 1(7).—Establishment charges paid to other Governments, Departments, etc.	11,800	11,843	+43
B. 1(8).—Interest and depreciation			
O. 2,98,000 }	2,51,800	2,47,999	—3,801
R. —46,200 }			
<i>Col. 1.—Due to (1) reduction in the amount of interest bearing capital (Rs. 35,000) (2) reduced rate of interest (Rs. 4,000) and (3) depreciation not required to be adjusted in respect of certain plant and machinery (Rs. 7,200).</i>			
B. 2.—Other Charges			
Non-voted O. —7,100 }	—5,500	—7,652	—2,152
M. 1,600 }			
<i>Col. 1.—See explanation under B. 1(6) non-voted. Col. 4.—Due to recovery from the Currency Note Press on account of share of expenditure on contribution for leave of the Master.</i>			
Voted O. —11,400 }	—12,000	—11,878	+122
R. —600 }			
<i>O.—Amount paid for supply of stamps from Central Stamp Stores</i>	..	23	+23
<i>Surrenders or withdrawals within Grant</i>			
R. 1,53,300	1,53,300	..	—1,53,300
Totals			
Non-voted	33,700	31,463	—2,237
Voted			
Gross	18,53,500	17,03,662	—1,49,838
Deductions	—11,500	—11,500	
Net	18,42,000	16,92,162	—1,49,838

## NOTES.

1. The final saving in the non-voted section of the grant is mainly attributable to sub-head B. 2—non-voted, the saving under which was augmented by the recovery from the Currency Note Press of a  $\frac{2}{3}$ th share of contribution for leave of the Master (Rs. 2,167). This recovery should not have been made and will be discontinued in future. The large saving in the voted section which amounts to 8.1 per cent of the grant, was caused chiefly by sub-head B. 1 (4) and B-1 (8); this saving was however, turned to an excess of .18 per cent by the amount surrendered to Government.

2. Sub-head B. 1(5).—The revised procedure for calculating leave contributions on the sanctioned rates of pay of the staff for the whole year instead of for the duty periods only, which has been introduced in the Currency Note Press from 1935-36, has not yet been adopted in the Security Press. Steps have been taken to secure uniformity of procedure in the two Presses.

## GRANT No. 21.—FOREST.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "8.—FOREST" AND "8 A.—FOREST CAPITAL OUTLAY CHARGED TO REVENUE".			
A.—General Direction.—(Headquarters office):			
A. 1.—Pay of Officers . . . . .	38,800	38,794	—6
A. 3.—Allowances, Honoraria, etc.			
O. 5,400 }	7,200	7,130	—70
M. 1,800 }			
Col. 1.—Increased travelling and passage allowance of the Inspector General for attending the Fourth Empire Forestry Conference in Africa. Also increased touring.			
A. 6.—Irrigated Plantation in Sind			
R. 1,000 }	1,000	896	—104
Col. 1.—To meet charges in connection with the Irrigated Plantation in Sind, which could not be foreseen at the time of framing the Budget Estimates.			
B.—Forest Research Institute—Establishments:			
B. 1.—Pay of Officers			
Non-voted O. 98,900 }	92,160	91,904	—256
M. —6,740 }			
Voted O. 1,92,900 }	1,88,450	1,83,842	—4,608
R. —4,450 }			
B. 2.—Pay of Establishments			
O. 2,01,500 }	2,01,300	2,00,501	—799
R. —200 }			
B. 3.—Allowances, Honoraria, etc.			
Non-voted O. 7,800 }	7,300	6,638	—662
M. —500 }			
Voted O. 12,200 }	14,740	14,285	—455
R. 2,540 }			
Col. 1.—Due to (i) travelling expenses in connection with tours in Andamans in respect of which decision was arrived at after the framing of the Budget Estimates and (ii) funds proving inadequate in certain cases.			
B. 4.—Supplies and Services and Contingencies			
O. 44,400 }	45,800	43,413	—2,387
R. 1,400 }			
Col. 4.—Less expenditure on certain items due to strict control and also due to uncertainty of liability owing to fluctuating nature of the expenditure.			
B. 5.—Grants-in-aid, Contributions, etc.			
O. 2,400 }	3,840	3,840	..
M. 1,440 }			
Col. 1.—To meet excess due to passage contribution of certain officers.			
B. 6.—Deduct—Establishment and other charges recovered from other Governments, departments, etc.			
Non-voted . . . . .	—13,000	—14,247	—1,247
Col. 4.—Higher rate of pay drawn for an officer than provided in the Budget Estimate.			
Voted O. —8,800 }	—7,300	—5,047	+2,253
R. 1,500 }			
Cols. 1 and 4.—Less rate of pay drawn than provided in the Budget Estimate.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.		
1	2	3	4		
	Rs.	Rs.	Rs.		
<b>C.—Forest Research Institute—Other charges :</b>					
<b>C. 1.—Purchase of Stores and Tools and Plant</b>					
O. 4,500	5,060	4,538	—522		
R. 560					
<i>Col. 4.—Due to economy and certain stores not purchased.</i>					
<b>C. 2.—Communication and Buildings—Repairs and Maintenance</b>					
O. 1,400	1,450	1,054	—396		
R. 50					
<i>Col. 4.—No expenditure on the extension of fruit gardens. Also maintenance of grounds, etc., handed over to the Central Public Works Department.</i>					
<b>C. 3.—Miscellaneous :</b>					
<b>C. 3 (1).—Temporary Establishment on Daily Labour</b>					
O. 16,000	11,950	11,976	+26		
R. —4,050					
<i>Col. 1.—Transfer of daily labour staff and maintenance of grounds to the Central Public Works Department.</i>					
<b>C. 3 (2).—Purchase of Timber for Seasoning and Preserving (including Freight and Carting charges)</b>					
O. 6,500	3,700	3,702	+2		
R. —2,800					
<i>Col. 1.—Mainly for transfer of Rs. 2,500 to sub-head "E.—Charges in England (High Commissioner) on Stores" for the purchase of new Digester for Paper Pulp Section.</i>					
<b>C. 3 (3).—Purchase of Coal, Raw Materials, Chemicals and Apparatus</b>					
O. 14,500	14,330	14,159	—171		
R. —170					
<b>C. 3 (4).—Other charges</b>					
O. 22,400	22,570	22,419	—151		
R. 170					
<b>D.—Interest on Forest capital outlay</b>	8,700	8,552	—148		
<b>E.—Charges in England (High Commissioner) on Stores</b>					
O. 3,000	9,000	3,945	—5,055		
R. 6,000					
<i>Col. 1.—For additional indents. Col. 4.—Liabilities carried forward to 1936-37 in connection with an indent for a digester. Rs. 5,000 offered for surrender on this account.</i>					
<b>F.—Loss or Gain by Exchange</b>	..	—20	—20		
<b>G.—Share of Capital charges financed from Ordinary Revenues</b>					
O. 2,500	450	445	—5		
R. —2,050					
<i>Col. 1.—Transfer of Rs. 2,000 to the sub-head "E.—Charges in England (High Commissioner) on Stores" for the purchase of new Digester for Paper Pulp Section.</i>					
<b>Surrenders or withdrawals within Grant</b>					
Gross R. 2,000	2,000	..	—2,000		
Deductions R. —1,500	—1,500	..	+1,500		
Totals	{ Non-voted	Gross	1,58,000	1,56,858	—1,142
		Deductions	—13,000	—14,247	—1,247
		Net	1,45,000	1,42,611	—2,389
	{ Voted	Gross	5,21,800	5,05,155	—16,645
		Deductions	—8,800	—5,047	+3,753
		Net	5,13,000	5,00,108	—12,892

## NOTE.

The saving in the voted section of the grant is mainly attributable to sub-heads B. 1. and C. 3 (1). The reappropriation under B. 4. was in the wrong direction.

**GRANT No. 22.—IRRIGATION, NAVIGATION, EMBANKMENT AND  
DRAINAGE WORKS—CHARGED TO REVENUE.**

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

*A.—Interest on works for which Capital Accounts are kept—Major Head “ 14 ”*

O.	2,60,000	}	.	2,59,600	2,53,282	—6,318
M.	—400					

*Col. 4.—Mainly in Baluchistan due to reduction in the rate of interest and non-execution of new Capital works.*

*B.—Share of Capital charges on Irrigation Works (cost of works as well as general charges) financed from Ordinary Revenues (vide C in Demand No. 90)—Major Head “ 16 ”.*

O.	19,000	}	.	2,930	3,489	+559
R.	—16,070					

*Col. 1.—Non-execution of capital works. Col. 4.—Due to pro-rata distribution of establishment charges.*

*C.—Cost of Works Charged to Revenue :*

*C. 1.—Working Expenses of Unproductive Irrigation Works for which Capital Accounts are kept—Major Head “ XIII—Deduct—Working Expenses ” :*

*C. 1 (1).—Works in Baluchistan and Ajmer-Merwara :*

*C. 1 (1) (1).—Extensions and Improvements*

O.	22,000	}	.	20,811	20,586	—225
R.	—1,189					

*C. 1 (1) (2).—Maintenance and Repairs*

O.	92,500	}	.	84,561	84,123	—438
R.	—7,939					

*C. 2.—Miscellaneous Expenditure—Irrigation Works—Major Head “ 15-A ” :*

*C. 2 (1).—Works :*

*C. 2 (1) (1).—Minor Works.*

O.	50,000	}	.	62,500	60,138	—2,362
R.	12,500					

*Col. 1.—To meet cost of important and urgent works.*

*C. 2 (2).—Maintenance and Repairs*

O.	12,000	}	.	10,100	9,137	—963
R.	—1,900					

*Col. 1.—Cost of certain works having been incorrectly provided for under this sub-head instead of C. 3 (2).*

*C. 2 (3).—Other Charges :*

*C. 2 (3) (1).—Other charges.*

O.	1,300	}	.	12,300	12,182	—118
R.	11,000					

*Col. 1.—See C. 2 (3) (2).*

*C. 2 (3) (2).—Deduct—Recoveries.*

R.	—9,225	—9,225	—9,000	+225
----	--------	--------	--------	------

*Cols. 1, sub-heads C. 2 (3) (1) and C. 2 (3) (2).—Provision to meet in the first instance, charges for travelling allowances and honoraria of members nominated by the Government of India to serve on the Committee to examine and report on the apportionment of the waters of the Indus and its tributaries and subsequent recovery from the Local Governments and the Durbars concerned.*



Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs
C.—Cost of Works Charged to Revenue— <i>concl'd.</i>			
C. 3.—Miscellaneous Expenditure — Navigation, Embankment and Drainage Works— Major Head “15-B.”:			
C. 3 (1).—Works :			
C. 3 (1) (1).—Major Works			
O. 88,500	57,000	56,720	—280
R. —31,500			
<i>Col. 1.—Postponement of expenditure due to non-completion of land acquisition proceed- ings.</i>			
C. 3 (1) (2).—Minor Works			
R. 5,000	5,000	4,993	—7
<i>Col. 1.—For payment of compensation for lands.</i>			
C. 3 (2).—Maintenance and Repairs			
O. 3,900	20,589	20,556	—33
R. 16,689			
<i>Col. 1.—Mainly in Baluchistan (Rs. 13,689) to meet expenditure for completion of flood damage and repairs to Seliaza bund and also in Delhi (Rs. 3,000) to meet urgent annual repairs to Jumna river stone pitching and other works of urgency not anticipated originally.</i>			
C. 3 (3).—Other Charges			
R. 580	580	573	—7
D.—Establishment Charged to Revenue :			
D. 1.—Direction :			
D. 1 (1).—Pay of Officers			
O. 25,700	20,700	20,725	+25
M. —5,000			
<i>Col. 1.—Less salary of the new Superintending Engineer than that of his predecessor.</i>			
D. 1 (2).—Other Charges			
Non-voted O. 3,600	4,500	4,500	..
M. 900			
Voted	1,200	1,143	—57
D. 2.—Executive :			
D. 2 (1).—Pay of Officers			
Non-voted M. 990	990	990	..
Voted	9,200	9,176	—24
D. 2 (2).—Other Charges			
O. 69,900	65,600	63,215	—2,385
R. —4,300			
D. 3.—Other Establishments (including Establishment charges incurred in England):			
D. 3 (1).—Other Indian Charges (including amounts paid to other Governments, etc.)			
O. 21,900	21,024	14,349	—6,675
R. —876			
<i>Col. 4.—Mainly in Rajputana (Rs. 6,289). Portion of Land Revenue receipts, due to irrigation works having been credited in accordance with the rules on the subject for the net amount, i.e., Land Revenue less cost of administration instead of the gross amount as previously.</i>			
D. 3 (2).—English charges			
O. 7,000	19,000	7,121	—11,876
M. 12,000			

See H and I. 1.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

D.—Establishment Charged to Revenue—*concl'd.*

## D. 4.—Pensionary Charges

<i>Non-voted</i>	O. 3,100	}	.	2,700	2,703	+3
	M. —400					
<i>Voted</i>	O. 4,500	}	.	4,408	4,383	—25
	R. —92					

D. 5.—*Deduct*—Establishment charges recovered from other Governments, Departments, etc.

O.	—16,100	}	.	—29,000	—34,468	—5,468
R.	—12,900					

*Col. 1.*—Larger works outlay on behalf of other Departments. *Col. 4.*—Adjustment of charges in connection with land acquisition for buildings and roads in Nasirabad Tehsil not originally anticipated and larger credits on account of *pro-rata* distributions.

D. 6.—*Deduct*—Establishment not charged to Revenue (*vide* B. 1. in Demand No. 90):

## D. 6 (1).—Pensionary Charges

O.	—200	}	.	—30	—34	—4
R.	170					

## D. 6 (2).—Other Establishment Charges

O.	—2,600	}	.	—400	—674	—274
R.	2,200					

*Col. 1.*—Smaller outlay on works. *Col. 4.*—See sub-head B. Col. 4.

## E.—Tools and Plant charged to Revenue :

E. 1.—New Supplies  
E. 2.—Repairs, Carriage and Other Charges }

O.	7,900	}	.	7,822	7,779	—43
R.	—78					

E. 3.—*Deduct*—Tools and Plant charges recovered from other Governments, Departments, etc.

O.	—700	}	.	—1,750	—2,202	—452
R.	—1,050					

*Col. 1.*—Larger expenditure on works of other Departments. *Col. 4.*—See explanation under D. 5.

E. 4.—*Deduct*—Tools and Plant not charged to Revenue (*vide* B. 2 in Demand No. 90)

O.	—1,200	}	.	..	..	..
R.	1,200					

*Col. 1.*—Required for urgent works elsewhere.

## F.—Grants-in-aid, Contributions, etc.

<i>Non-voted</i>	O. ..	}	.	600	562	—38
<i>Voted</i>	O. 3,000					
	R. 12,861			15,861	15,856	—5

*Col. 1.*—Rent for accommodation occupied by the office of the Secretary, Central Board of Irrigation, in the Central Telegraph Office, Simla (Rs. 8,645) and to cover contribution payable to the United Provinces Government for strengthening and raising the right bund of the Eastern Jumna Canal to protect Delhi Shahdara from floods (Rs. 4,500).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.		
1	2 Rs.	3 Rs	4 Rs.		
G.—Suspense Charged to Revenue :					
G. 1.—Stock :					
G. 1 (2).— <i>Deduct</i> —Issues to Works and Other Credits . . .	..	—54	—54		
G. 2.—Other Suspense Accounts :					
G. 2 (2).—Miscellaneous Advances and Purchases.	..	—1,336	—1,336		
Col. 4.—Non-receipt of debits from supplying Departments. .					
H.— <i>Deduct—English cost of Stores and Establishment (converted at prevailing rates of Exchange and included in C. and D. above)</i>					
O. —7,000 } .	—19,000	—17,553	+ 1,447		
M. —12,000 }					
An adjusting head. See D. 3 (2) and I. 1. Balance of Rs. 353 adjusted under Civil works as shown by the High Commissioner in his account.					
I.— <i>English charges charged to Revenue (At par value £1=Rs. 13½) :</i>					
I. 1.— <i>Establishment</i>					
O. 7,000 } .	19,000	17,644	—1,356		
M. 12,000 }					
Col. 1.—More leave salaries than anticipated. Col. 4.—Provision for sterling overseas pay not fully utilised.					
J.—Reserve for Revenue Expenditure					
Non-voted M. 8 . . .	8	..	—8		
Voted O. 9,000 } .	919	..	—919		
R. —8,081 }					
See Note 4.					
K.— <i>Loss or Gain by Exchange.</i>					
M. —98 . . .	—98	—91	+7		
Surrenders or withdrawals within Grant					
Gross R. 13,395 . . .	13,395	..	—13,395		
Deductions R. 19,605 . . .	19,605	..	—19,605		
Totals	{ Non-voted	Gross . . .	3,27,000	3,07,436	—19,564
		Deductions . . .	—19,000	—17,553	+ 1,447
		Net . . .	3,08,000	2,89,883	—18,117
	{ Voted	Gross . . .	4,15,800	3,88,398	—27,402
		Deductions . . .	—20,800	—47,768	—26,968
		Net . . .	3,95,000	3,40,630	—54,370

## NOTES.

1. The variation under the sub-heads B, C. 3 (1) (1) and D. 5. are mainly responsible for the total saving in the voted section of the grant.

2. The saving in the non-voted section works out to 5.88 per cent. of the final appropriation against 2.7 per cent. during 1934-35. The saving in the voted section however works out to 13.76 per cent. of the total grant as against 3.78 per cent. during 1934-35. Taking into account the amount surrendered out of it, the saving was reduced to 5.41 per cent. of the grant as against 0.6 per cent. during 1934-35.

3. The numerous modifications and reappropriations in column 1 indicate that the original estimating was not sufficiently precise. See also the general remarks on the control of 'Works' expenditure in paragraph 54 (i) of Chapter III of the Audit Report.

4. Sub-head J.—The Operations upon the "Reserve" were as follows:—

	Voted.	Non-voted.
	Rs.	Rs.
Original Provision for 'Reserve' in Demands for Grants for 1935-36 . . . . .	9,000	..
Add—Withdrawn to Reserve from :—		
(1) Rajputana :—		
XIII.—Working expenses . . . . .	2,254	..
15. Other Revenue Expenditure financed from Ordinary Revenues . . . . .	475	..
(2) Baluchistan :—		
15.—Other Revenue Expenditure financed from Ordinary Revenues . . . . .	47,450	4,070
(3) Delhi Province :—		
15.—Other Revenue Expenditure financed from Ordinary Revenues . . . . .	643	..
Total . . . . .	59,822	4,070
Deduct—Amount allotted to :—		
(1) Department of Industries and Labour :—		
15.—Other Revenue Expenditure financed from Ordinary Revenues . . . . .	75	3,902
(2) Central Board of Irrigation :—		
15.—Other Revenue Expenditure financed from Ordinary Revenues . . . . .	11,361	..
(3) Baluchistan :—		
15.—Other Revenue Expenditure financed from Ordinary Revenues . . . . .	4,065	160
(4) Delhi Province :—		
15.—Other Revenue Expenditure financed from Ordinary Revenues . . . . .	10,402	..
Total . . . . .	25,903	4,062
Balance . . . . .	33,919	8
Amount surrendered to Government . . . . .	33,000	..
Balance lapsed . . . . .	919	8

5. *Pro-rata distribution of Establishment and Tools and Plant charges.*—The general principle regulating the adjustment of establishment charges is that establishment employed solely on a particular work is debited to that work and the remaining charges distributed over the various heads of account in proportion to the works expenditure concerned. For this purpose in Baluchistan the cost of Sub-divisional Establishment is first divided equally between Major head '15' and Major heads '16' and 'XIII' and the share of each of the latter two heads is determined in the proportion of the works expenditure under each head. The establishment charges of the Assistant Executive Engineer and his office are similarly divided in the rates of five-sixth and one-sixth between Major heads '15' and '16' and 'XIII'. The further division between the latter two heads is made in the proportion of works expenditure under each head. The cost of establishment including the Superintending Engineer and his staff engaged mainly on miscellaneous works is debitable to Major head '15'. In Rajputana, where the establishment employed on Irrigation and Civil Works is joint, the charges are debited initially to the Civil Works grant and a share of the cost of establishment is recoverable from this grant at a fixed percentage rate. In this area, the establishment which collects irrigation revenue is under the Land Revenue Department and a share of this expenditure is debited to irrigation revenue expenditure. Both in Baluchistan and Rajputana, Tools and Plant charges are debited initially to Major heads '15' and '41' respectively and the share chargeable to other heads is calculated at a fixed percentage rate.

The system of distribution of establishment charges on the basis of works expenditure is known as the *pro rata* method and the variations under sub-head D. 6 (2) are attributable more or less to the difficulty of working out the exact share of establishment charges relating to any particular sub-head.

## Statement of Expenditure on Important New Works.

Serial No. and Service.	Final appro- priation.	Expendi- ture.	Balance		
			Unexpended.	Excess.	
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
I.—Major works above Rs. 50,000 for which specific provision was made in the Budget.					
BALUCHISTAN.					
(Habib Nullah Drainage and Embankment Scheme.)					
1. Quetta Storm Water Drainage and Embankment Project.					
O. 28,500	10,100	9,926	174	..	
R. —18,400					
Revised Estimate Rs. 2,28,968 ; Expenditure to 31st March 1936, Rs. 1,76,407 ; in progress					
2. Constructing a protection Bund and excavating a diversion cut in Nai River					
O. 60,000	46,900	46,794	106	..	
R. —13,100					
Estimate Rs. 61,900 ; Expenditure to 31st March 1936, Rs. 61,791 ; completed.					
IV.—Minor Works.					
3. All Works collectively—					
XIII.—Working Expenses					
O. 22,000	20,811	20,586	225	..	
R. —1,189					
15.—Other Revenue Expenditure					
O. 50,000	67,500	65,131	2,369	..	
R. 17,500					
Totals {	XIII.—Working Expenses .	20,811	20,586	225	..
	15.—Other Revenue Expendi- ture . . . . .	1,24,500	1,21,851	2,649	..

## STORE ACCOUNTS.

Baluchistan :—

	Rs.
Opening Balance on 1st April 1935 . . . . .	122
Receipts during the year 1935-36 . . . . .	..
Total . . . . .	122
Utilisation, sales and other disposals during the year . . . . .	54
Depreciation, Shortages, etc., written off during the year . . . . .	..
Closing Balance on 31st March 1936 . . . . .	68
Total . . . . .	122

## Audit Officers report.

The stock was verified during the year by the sub-Divisional Officer incharge of the stores and no revaluation was done during the year. There was a profit of Rs. 202 (roundly) which has been adjusted during 1936-37. The stores accounts were certified to be correct by the Accounts Officer.

## IMPORTANT COMMENTS.

*Loss due to defective supervision.*—The realignment of an Irrigation Water course was undertaken during 1934-35 and the work was completed in March 1935 at a cost of Rs. 14,131. It appears that damage owing to bad work came to light soon after, and that the replacement of the same was sanctioned in June 1935. This cost Government Rs. 3,600. Departmental investigations showed that the work had not been properly supervised by the Sub-Divisional Officer who has been punished by removal from the Sub-Divisional charge for a period of five years and permanent forfeiture of increment for two years. No recovery could be made from the contractor who was killed in the earthquake.

It may be mentioned in this connection that the description of the new work as given in the bills and vouchers submitted to audit did not show clearly that the charges related to the rectification of bad work originally paid for at full rates.

2. *Loss due to deviations from the original designs and estimates.*—A river flood protection bund was constructed in September 1935 at a cost of Rs. 61,791 against an estimate of Rs. 60,000 but due to heavy floods in the river in February 1936 a portion of the bund was washed away and the remainder considerably eroded. A sum of Rs. 74,270 is estimated to be spent in the re-making of the damaged portion of the bund and constructing along with the repairs, certain other works which were found necessary.

A comparison of the original estimate with the work actually executed showed that material deviations were made from the original estimate. The original estimate provided for the construction of a toe wall and the pitching of the whole length of the bund but in actual execution, the toe wall was altogether omitted and out of a total length of 4,200 feet of bund only a length of 800 feet was pitched.

The Government of India have agreed that the damage to the bund was due to the failure to construct the above two items of work as provided for in the original estimate. They consider, however, that the alternative plan adopted, of developing a cut in the river was not unreasonable, as it would, if it had been a success, have protected the bund by diverting flood-water away from it, even more effectively than the provision of the toe wall and extra pitching. The officer responsible for the difference between the work actually executed and the work provided in the original estimate was killed in the earthquake and this hampered further investigation, but the Government of India consider that the fact that the plans actually adopted were not completely successful can at the worst only be ascribed to an error of judgment. The Government of India have also observed that the behaviour of rivers on flood is not always calculable with exactitude and damage to flood protection bunds must be expected periodically.

# GRANT No. 25.—INTEREST ON ORDINARY DEBT, AND REDUCTION OR AVOIDANCE OF DEBT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "19.—INTEREST ON ORDINARY DEBT" AND "21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT."			
<i>Interest on Ordinary Debt:</i>			
A.—Rupee Debt:			
A. 1.—Permanent Debt:			
A. 1 (1).—Interest on Permanent Debt			
O. 17,91,77,000 }	17,56,63,000	17,52,67,440	—3,95,560
M. —35,14,000 }			
Col. 1.—Reduction due to (1) the credit of interest realised on Securities sold to the Reserve Bank from the Cash Balance Investment Account (Rs. 1,14,000), (2) savings on account of the conversion of 5 per cent. Bonds and 6½ per cent. Treasury Bonds, 1935, into new loan (Rs. 7,69,000), (3) less payment on account of arrear interest (Rs. 2,31,000) and (4) the new loan having been of Rs. 15 crores at 3 per cent. against Rs. 25 crores at 3½ per cent. assumed in the budget (Rs. 24,00,000). Col. 4.—Expenditure in the closing months was below estimate. See Note 3.			
A. 1 (2).—Interest on Expired Loans			
O. 1,55,000 }	1,50,000	1,39,394	—10,606
M. —5,000 }			
Col. 1.—Reduction based on the trend of actuals. Col. 4.—Payments in the closing months were below estimate.			
A. 1 (3).—Discount written off to Revenue			
O. 66,04,000 }	66,07,000	66,06,856	—114
M. 3,000 }			
Col. 1.—The rate of interest taken in calculating the amount of discount to be written off in respect of the 2nd issue of the 3½ per cent. Loan, 1947-50, and 3 per cent. Bonds, 1941, was settled after the budget was framed.			
A. 2.—Floating Debt:			
A. 2 (1).—Discount on Treasury Bills			
O. 85,00,000 }	62,53,000	62,52,778	—222
M. —22,47,000 }			
Col. 1.—The rate of discount on Treasury Bills was lower than estimated.			
A. 2 (2).—Interest on other Temporary Loans			
M. 2,23,000	2,23,000	2,21,918	—1,082
Col. 1.—Interest on Ways and Means Advances. This is not provided in the budget			
A. 3.—Management of Debt			
O. 7,72,000 }	7,83,000	7,82,421	—579
R. 11,000 }			
Col. 1.—Outstanding debt on which commission is calculated was increased by the transfer of Rupees 5 crores to the Reserve Bank on 1st April 1935 under Section 46 of the Reserve Bank of India Act and by the sale of 185 lakhs to the Bank on 2nd July 1935.			
A. 4.—Brokerage, Commission, etc. on Loans			
O. 1,35,000 }	1,94,000	1,03,584	—416
R. —31,000 }			
Col. 1.—Due to reduction in the amount of New Loan.			
A. 5.—Miscellaneous			
O. 40,000 }	35,000	33,904	—1,096
R. —5,000 }			
Col. 1.—Expenditure on Advertisement was less than estimated.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>B.—Deduct.—Interest on Debt incurred for Commercial Departments and Provincial Governments.</b>				
<b>B. 1.—Railways</b>				
	O. —19,28,85,000 }	—19,03,35,000	—19,05,11,597	—1,76,597
	M. 25,50,000 }			
<i>Col. 1.—Due to less capital expenditure. Col. 4.—Capital expenditure was more than anticipated in the Revised Estimate.</i>				
<b>B. 2.—Posts and Telegraphs</b>				
	O. —85,00,000 }	—80,83,000	—80,61,363	+21,637
	M. 4,17,000 }			
<i>Cols. 1. and 4.—Mainly due to lapses from capital grant in the previous year and decrease in the interest bearing balances under "Stores and Workshop Suspense".</i>				
<b>B. 3.—Irrigation Works (Central)</b>				
	O. —2,60,000 }	—2,53,000	—2,53,282	—282
	M. 7,000 }			
<b>B. 4.—Salt works</b>				
	O. —4,08,000 }	—4,11,000	—4,11,311	—311
	M. —3,000 }			
<b>B. 5.—Forest</b>				
	O. —69,000 }	—72,000	—72,011	—11
	M. —3,000 }			
<b>B. 6.—Security Printing</b>				
	O. —3,11,000 }	—2,53,000	—2,62,091	—9,091
	M. 58,000 }			
<i>Col. 1.—Reduction in rate of interest (Rs. 12,000) and fluctuation in excess of refunds over withdrawals by the Currency Note and the Security Printing Presses, due mainly to heavy Sales of Banderolls (Rs. 46,000) Col. 4. Due to fluctuations in interest bearing Working Capital.</i>				
<b>B. 7.—Vizagapatam Harbour</b>				
	M. 36,000	36,000	35,769	—231
<i>Col. 1.—The additional appropriation was to cover the difference between the interest actually adjusted in the accounts for 1933-34 calculated at 5.54 per cent. and the interests calculated at 5.43 per cent., i.e., on the basis of the actual rate for that year.</i>				
<b>B. 8.—Provincial Loans Fund</b>				
	O. —8,25,00,000 }	—7,98,00,000	—7,92,51,785	+5,48,215
	M. 27,00,000 }			
<i>Cols. 1 and 4.—Reduction in the rate of interest on certain advances and less advances to the fund than was provided.</i>				
<b>C.—Loss by Exchange</b>				
Non-voted	M. —3,99,000	—3,99,000	—3,98,605	+395
Voted	R. —17,000	—17,000	—16,915	+85
<b>D.—Sterling Debt:</b>				
<b>D. 1.—Interest on Loans Contracted in England under various Acts</b>				
	O. 15,25,24,000 }	15,37,19,000	15,37,20,066	+1,066
	M. 11,95,000 }			
<i>Col. 4.—Increase over Budget due to new loan and to smaller purchases of bonds for cancellation before maturity.</i>				
<b>D. 2.—Interest portion of Railway Annuities</b>				
		2,07,81,000	2,07,77,968	—3,032
<b>D. 3.—Interest on outstanding Liabilities of Railway Companies taken over on Purchase</b>				
		1,23,93,000	1,23,92,789	—211
<b>D. 6.—Difference between Par value and cost of India Bonds purchased for cancellation</b>				
	O. 14,00,000 }	15,89,000	15,88,343	657
	M. 1,89,000 }			
<i>Cols. 1 and 4.—Net increase due to inclusion of premium on stock cancelled through the operation of Railway Sinking Funds less saving due to smaller purchases of bonds.</i>				



Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
D.—Sterling Debt— <i>concl'd.</i>					
D. 9.—Management of Debt					
	O. 12,68,000	34,13,000	33,60,924	—52,076	
	S. 21,06,000				
	R. 39,000				
<i>Cols. 1 and 4.</i> —Increase represents issue charges on new loan ; final saving is mainly due to decision to meet in India instead of in London management charges for Rupee Debt on London register.					
D. 10.—Other Items		1,96,000	1,78,216	—17,784	
<i>Col. 4.</i> —Saving due to smaller dealings by the Public in India stocks and Debenture Stocks.					
E.— <i>Deduct</i> —Interest on Debt incurred for Commercial Departments and Provincial Governments :					
Railways.					
Non-voted	O. —11,14,81,000	—11,15,45,000	—11,15,43,729	+1,271	
	M. —64,000				
Voted	O. —2,78,000	—2,75,000	—2,74,308	+692	
	R. 3,000				
<i>Col. 4.</i> —Non-voted and Voted. The rate of interest applicable to Non-specific Debt, as finally ascertained, was slightly higher than had seemed probable when the Budget was framed.					
<i>Appropriation for Reduction or Avoidance of Debt</i>					
F.—Sinking Funds . . . . .		1,36,71,000	1,36,71,000	..	
G.—Other Appropriations					
G. 1.—India . . . . .		1,63,29,000	1,63,29,000	..	
Surrenders or withdrawals within Grant					
	Gross R. 3,000	3,000	..	—3,000	
	Deductions R. —3,000	—3,000	..	+3,000	
Totals	{ Non-voted	{ Gross . . . . .	40,69,79,000	40,65,68,977	—4,10,023
		{ Deductions . . . . .	—39,07,16,000	—39,03,31,400	+3,84,600
		{ Net . . . . .	1,62,63,000	1,62,37,577	—25,423
	{ Voted	{ Gross . . . . .	45,17,000	44,42,134	—74,866
		{ Deductions . . . . .	—2,78,000	—2,74,308	+3,692
		{ Net . . . . .	42,39,000	41,67,826	—71,174

## NOTES.

1. The saving in the voted section has been mainly contributed by sub-heads D. 9 and D. 10.

2. A review of the Debt Redemption Scheme for the year, with which sub-heads F and G under "Appropriation for Reduction or Avoidance of Debt" are concerned, will be found in paragraph 24 of Chapter II of the Report.

3. Sub-head A I (1).—The sub-head A I (2)—Reserve provision for service of New Loans has been abolished and amalgamated with this sub-head with effect from 1935-36.

## IMPORTANT COMMENTS.

1. *Loss of Government money by fraud.*—A Government promissory note for Rs. 5,000 standing in the name of a certain lady was negotiated by means of a forged endorsement and ultimately renewed in favour of a bank. The forger was prosecuted and convicted. Thereafter, a suit was filed against the Secretary of State, by the lady, claiming the value of the note transferred by the forged endorsement and it was defended on the plea of negligence on the part of the plaintiff. The suit, was,

however, decided against the Secretary of State on 19th March 1935 and a decree was passed for Rs. 5,016 and costs *plus* interest on the decretal amount at 6 per cent. per annum from the date of the judgment. This has resulted in a loss of Rs. 6,506 (the value of note Rs. 5,016 *plus* interest Rs. 75 *plus* costs Rs. 1,415) recorded under the sub-head "A-5 Miscellaneous" in this Grant. In addition, a sum of Rs. 1,257 payable to the Government Solicitor, who defended the case, was debited to the contingent charges of the Controller of the Currency. An appeal was preferred in this case but it failed and was dismissed with costs. This involved a further loss of Rs. 6,788 to Government during 1936-37 (Rs. 1,721 being debitable to sub-head A. 5—Miscellaneous under this Grant and Rs. 5,067 to the Contingencies of the Controller of the Currency).

2. Yet another case of a similar nature has occurred in 1936-37, when a promissory note for Rs. 1,000 standing in the name of another lady was stolen in August 1934 and sold to a Bank after forged endorsement and renewed. The culprit was arrested and convicted by the Bombay High Court and the lady put forward a claim for the value of the note. The loss in this case to Government amounted to Rs. 2,038 including the decretal amount, interest and costs.

3. A similar case, in which two Government promissory notes standing in the name of a certain lady were dealt with by forged endorsements resulting in a loss of Rs. 6,040 to Government was reported on page 81 of the Appropriation Accounts for 1933-34. The entire amount of loss involved in this case was made good by the bankers in whose favour the notes were ultimately renewed.\*

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\* Accountant General, Bengal.

## GRANT No. 26.—INTEREST ON MISCELLANEOUS OBLIGATIONS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving — .
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD—" 20.—INTEREST ON OTHER OBLIGATIONS "			
<i>Charges in India.</i>			
<i>A.—Special Loans :</i>			
<i>A. 1.—Interest on Loans from the late King of Oudh</i>			
O. 7,47,800 } .	7,19,000	7,19,782	+782
M. —28,800 }			
<i>A. 2.—Interest on other Special Loans</i>			
O. 1,00,200 } .	1,00,845	99,343	—1,502
M. 645 }			
<i>B.—Treasury Notes of Service and other Funds</i>			
O. 21,000 } .	20,972	21,010	+38
M. —28 }			
<i>C.—Deposits of Service Funds bearing interest :</i>			
<i>C. 1.—Interest on uncovenanted service Family Pension Funds</i>			
O. 5,72,000 } .	5,87,700	5,87,400	—300
M. 15,700 }			
<i>C. 2.—Interest on other Service Funds</i>			
O. 1,11,300 } .	1,11,400	1,10,891	—509
M. 100 }			
<i>D.—Savings Bank Deposits :</i>			
<i>D. 1.—Interest on General Provident Fund</i>			
O. 1,24,23,800 } .	1,19,48,200	1,18,39,799	—1,08,401
M. —4,75,600 }			
<i>D. 2.—Interest on Civil Service Provident Fund</i>			
O. 7,07,100 } .	6,99,900	6,74,969	—24,931
M. —7,200 }			
<i>Col. 4.—Mainly in Bombay, United Provinces, Bihar and Orissa and Burma due to heavy final payments.</i>			
<i>D. 3.—Interest on Indian Civil Service (Non-European Members) Provident Fund</i>			
O. 43,400 } .	43,900	43,007	—893
M. 500 }			
<i>D. 4.—Bonus on Postal Cash Certificates</i>			
O. 3,90,00,000 } .	4,05,00,000	4,05,00,000	..
M. 15,00,000 }			
The amount actually paid as bonus during the year was Rs. 4,88,10,574. The excess over the final grant was credited to this head by <i>per contra</i> debit to the Ledger head " Post Office Cash Certificate Bonus Fund ". The larger encashment during the year was due to the maturity of three series of cash certificates having an outstanding of Rs. 11,72,00,000. .			
<i>D. 5.—Interest on Post Office Savings Banks</i>			
O. 1,69,00,000 } .	1,56,00,000	1,50,75,308	—5,24,692
M. —13,00,000 }			
Cols. 1 and 4.—Less deposits than anticipated.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<i>D.—Savings Bank Deposits—concl'd.</i>				
<i>D. 6.—Interest on other Bank Accounts</i>				
O. 2,75,54,200 } .	2,74,32,110	2,72,69,256	—1,62,854	
M. —1,22,090 }				
In the Railway Department, chiefly due to reduction in the rate of interest and partly to over estimation of interest on State Railway Provident Fund.				
<i>E.—Special Savings Bank Accounts</i>				
O. 22,61,100 } .	22,95,900	23,00,148	+4,248	
M. 34,800 }				
<i>F.—Other items :</i>				
F. 1.—Payments to Post Office for Savings Bank and Cash Certificate work	66,28,000	66,78,358	+50,358	
<i>F. 2.—Interest on Provincial Balance</i>				
O. 4,50,000 } .	6,84,450	6,91,250	+6,800	
M. 2,34,450 }				
Cols. 1 and 4.—Chiefly in Madras due to larger deposits than anticipated ; the additional provision however proved inadequate.				
<i>F. 3.—Interest on Famine Relief Fund Balance</i>				
O. 6,93,400 } .	6,31,735	6,34,623	+2,888	
M. —61,665 }				
<i>F. 4.—Other Interest Charges</i>				
O. 77,96,700 } .	65,46,600	66,87,191	+1,40,591	
M. —12,50,100 }				
Col. 1.—Chiefly in the Railway Department due largely to withdrawals from the Depreciation Reserve Fund to meet loss in working. Col. 4.—Mainly due to actual withdrawals from Depreciation Reserve Fund to meet loss in working having been less than was anticipated.				
<i>Charges in England.</i>				
<i>G.—Interest on Sterling Branches of Provident Funds</i>				
O. 6,38,000 } .	6,39,000	6,38,585	—415	
M. 1,000 }				
<i>H.—Interest on B. &amp; N. W. Railway Sinking Fund</i>				
	12,000	11,821	—179	
<i>I.—Loss or Gain by Exchange</i>				
M. —3,712	—3,712	—3,370	+342	
Totals .	{ Non-voted .	10,85,70,000	10,79,01,013	—6,68,987
	{ Voted .	66,28,000	66,78,358	+50,358

# GRANT No. 27.—STAFF, HOUSEHOLD AND ALLOWANCES OF THE GOVERNOR GENERAL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".			
A.—Salary of the Governor General	2,48,700	2,48,710	+10
B.—Sumptuary Allowance of the Governor General	40,000	40,000	—
C.—Expenditure from Contract Allowance	1,41,800	1,41,734	—66
	See Note 1.		
D.—State Conveyances and Motors	43,000	37,050	—5,950
	See Note 1.		
Col. 4.—Less expenditure on motor cars during the monsoon tour 1935 and the winter tour of 1935-36. Savings carried forward to the next year hence not surrendered.			
E.—Private Secretary :			
E. 1.—Pay of Officers			
Non-voted O. 9,800	15,688	15,689	+1
M. 5,888			
Col. 1.—Due to the appointment of a non-voted officer to officiate as Private Secretary.			
Voted O. 39,000	36,370	36,370	—
R. —2,630			
E. 2.—Pay of Establishments			
O. 63,300	60,892	60,898	+6
R. —2,408			
E. 3.—Allowances, Honoraria, etc.			
O. 11,800	14,334	14,327	—7
R. 2,534			
Col. 1.—Additional expenditure on account of cost of Passages of Private Secretary to His Excellency the Viceroy.			
E. 4.—Presents and Charities	10,000	10,000	..
E. 5.—Postage and Telegram Charges			
O. 55,000	53,054	53,077	+23
R. —1,946			
E. 6.—Other Contingencies	9,700	9,680	—20
E. 7.—Grants-in-aid, Contributions, etc.			
O. 600	686	686	..
M. 86			
F.—Military Secretary :			
F. 1.—Pay of Officers			
Non-voted O. 42,000	41,000	40,979	—21
M. —1,000			
Voted O. 30,600	28,600	28,541	—59
R. —2,000			
F. 2.—Pay of Establishments	94,300	86,477	—7,823
Col. 4.—(i) Retirement of the Treasurer of Viceregal Lodge and (ii) Non-utilisation of the leave salary grant to its full extent. Savings not surrendered through an oversight.			
F. 3.—Allowances, Honoraria, etc.	23,700	21,387	—2,313
Col. 4.—Less tours made by His Excellency the Viceroy. When His Excellency used his aeroplane only a small establishment was necessary to be sent out. Savings not surrendered through an oversight.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
F. 4.—Supplies and Services			
O. 24,000 }	18,000	18,070	+70
R. —6,000 }			
<i>Col. 1.</i> —Lesser number of orders for goods were placed abroad than anticipated owing to impending departure of His Excellency the Viceroy.			
F. 5.—Maintenance of Gardens . . .	77,400	77,327	—73
F. 6.—Postage and Telegrams			
O. 6,000 }	7,400	7,392	—8
R. 1,400 }			
<i>Col. 1.</i> —To meet excess expenditure on account of the issue of “ Clear the Line ” telegrams in connection with the demise of His Late Majesty King George V and Accession of His Majesty King Edward VIII.			
F. 7.—Other Contingencies			
O. 15,200 }	18,700	19,541	+841
R. 3,500 }			
<i>Cols. 1 and 4.</i> —Installation of a large number of telephone connections in Simla and New Delhi.			
F. 8.—Grants-in-aid, Contributions, etc. . .	1,200	600	—600
<i>Col. 4.</i> —Contribution payable to the Military Department in respect of the Comptroller Household having been withdrawn.			
<i>G.—Tour Expenses :</i>			
G. 1.—Special Trains and Steamers and Haulage of Saloon Carriages			
O. 3,35,900 }	2,84,900	2,67,400	—17,500
M. —51,000 }			
<i>Cols. 1 and 4.</i> —Less tours made by His Excellency the Viceroy, both by train and aeroplane, also the postponement of certain adjustments in respect of the haulage charges of special trains, etc. to the accounts 1936-37.			
G. 2.—Other Charges . . .			
O. 1,45,000 }	1,33,000	1,40,520	+ 7,520
M. —12,000 }			
<i>Col. 4.</i> —Adjustments of belated debits received after the close of the year for the temporary Camp Posts and Telegraphs offices in connection with Viceregal tours. When offering the surrender of Rs. 12,000, these debits were not foreseen. The Military Secretary to His Excellency the Viceroy has stated that he made every endeavour to obtain information from the Posts and Telegraphs Department, but could not get the same within the financial year.			
H.—English Charges (High Commissioner) on Stores			
M. 2,000	2,000	20,046	+18,046
<i>Col. 1.</i> —Unforeseen demand for spares for His Excellency the Viceroy's aeroplane.			
<i>Col. 4.</i> —Part cost of new motor cars for the incoming Viceroy, originally expected to be wholly paid for in 1936-37, fell to be met in this year. Expenditure of Rs. 18,000 sanctioned and provision made in the Revised Estimates, but necessary appropriation was not sanctioned.			
I.—Loss or Gain by Exchange . . . . .	..	—104	—104
Surrenders or withdrawals within Grant			
R. 7,550 . . .	7,550	..	—7,550
Totals { Non-voted . . . . .			
Voted . . . . .			

## NOTES.

1. *Sub-heads C. and D.*—The Military Secretary to His Excellency the Viceroy has certified that the expenditure shown against these sub-heads has been incurred for the purposes for which the grants were given.

2. The group sub-head F is mainly responsible for the total savings in the voted section of the grant.

## GRANT No. 28.—EXECUTIVE COUNCIL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 22.—GENERAL ADMINISTRATION ".			
A.—Pay			
O. 4,77,000 } M. —9,000 }	. . 4,68,000	4,67,851	—149
Col. 1.—Due to the drawal by an Honourable Member of less pay to the extent of his pension.			
B.—Allowances . . . . .	7,700	7,918	+218
C.—Four Expenses			
O. 73,000 } S. 17,000 }	. . 90,000	1,00,381	+10,381
Cols. 1 and 4.—Due to more touring by the members of the Executive Council. The supplementary grant obtained for the purpose proved inadequate.			
D.—Grants-in-aid, Contributions, etc			
O. 1,300 } M. 400 }	. . 1,700	1,729	+29
<hr/>			
Totals . { Non-voted . . .	4,77,400	4,77,498	+98
{ Voted . . .	90,000	1,00,381	+10,381





# GRANT No. 30.—LEGISLATIVE ASSEMBLY AND LEGISLATIVE ASSEMBLY DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>MAJOR HEAD "22.—GENERAL ADMINISTRATION."</b>			
<b>A.—Legislative Assembly :</b>			
<b>A. 1.—Pay of President and Deputy President</b>			
O. 51,700 }	55,200	34,837	—20,363
M. 3,500 }			
<i>Col. 4.—Mainly due to the fact that the pay of the Hon'ble President for four months (Rs. 16,176), while he was in England, was finally adjusted in Home Accounts.</i>			
A. 2.—Pay of Officers . . . . .	3,000	2,987	—13
<b>A. 3.—Allowances, Honoraria, etc.</b>			
Non-voted O. 29,300 }	25,800	21,471	—4,329
M. —3,500 }			
<i>Col. 4.—Continuance of winter session beyond March 1936.</i>			
Voted O. 3,27,700 }	3,52,700	3,67,661	+14,961
S. 22,000 }			
R. 3,000 }			
<i>Col. 1.—Additional funds required for the continuance of winter session beyond March 1935. Col. 4.—Contrary to the usual practice, certain members of the Assembly claimed daily allowance for March 1936 in the same month instead of April 1936.</i>			
<b>B.—Legislative Assembly Department :</b>			
<b>B. 1.—Pay of Officers</b>			
O. 69,700 }	74,200	74,650	+450
R. 4,500 }			
<b>B. 2.—Pay of Establishments</b>			
O. 2,29,100 }	2,25,600	2,25,149	—451
R. —3,500 }			
<b>B. 3.—Allowances, Honoraria, etc.</b>			
O. 39,500 }	37,500	37,107	—393
R. —2,000 }			
<b>B. 4.—Contingencies</b>			
O. 34,000 }	32,000	31,002	—998
R. —2,000 }			
<b>Totals</b>			
Non-voted . . . . .	81,000	56,308	—24,692
Voted . . . . .	7,25,000	7,38,556	+13,556

## NOTE.

As usual, the variation under sub-head A-3(voted) is mainly responsible for the final excess in the voted section of the grant. The large final saving under non-voted section of the grant is attributable to the variations under sub-heads A. 1. and A. 3 (non-voted). The variations under "A. 3.—non-voted and voted" show a deterioration as compared with the previous year's results.

## GRANT No. 31.—FOREIGN AND POLITICAL DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION".			
A.—Pay of Officers			
Non-voted O. 1,85,100 } M. 76,000 }	2,61,100	2,61,625	+525
Col. 1.—Appointment of temporary Additional and Joint Secretaries.			
Voted O. 1,33,200 } S. 6,800 } R. 3,800 }	1,43,800	1,43,387	—413
Col. 1.—Creation of temporary Under Secretary (General) and Superintendents for the Federation Branches.			
B.—Pay of Establishments			
O. 4,08,800 } R. —3,800 }	4,05,000	4,01,882	—3,118
C.—Allowances, Honoraria, etc.			
Non-voted O. 19,900 } M. —5,482 }	14,418	15,108	+690
Col. 1.—Non-utilisation of Passage money to its full extent and also lesser number of tours. Col. 4.—Charges on account of Foreign Secretary's tour to Quetta and Jullundur having been more than was expected.			
Voted O. 89,300 } R. 1,500 }	90,800	90,874	+74
D.—Postage, Telegram and Telephone Charges			
O. 1,50,000 } S. 1,15,200 } R. —3,000 }	2,62,200	2,42,233	—19,967
Col. 1.—Increase in the number of telegraphic communications owing to sudden changes in political situation in the country and impending constitutional change and Frontier disturbances. Col. 4.—Telegraphic communications did not reach such a high number as was expected.			
E.—Other Contingencies			
O. 29,700 } R. 1,500 }	31,200	30,696	—504
F.—Grants-in-aid, Contributions, etc.			
M. 482	482	482	..
Totals	<div><div>Non-voted</div><div>Voted</div></div>	<div><div>2,76,000</div><div>9,33,000</div></div>	<div><div>+1,215</div><div>—23,928</div></div>

NOTE.

The saving in the voted section of the grant was mainly contributed by sub-head D.

## GRANT No. 32.—HOME DEPARTMENT.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2 Rs.	3 Rs.	4 Rs.
MAJOR HEAD "22. GENERAL ADMINISTRATION".				
A.—Secretariat :				
A. 1.—Pay of Officers				
Non-voted	O. 1,40,900 } M. 19,600 }	1,60,500	1,59,612	—888
Voted	O. 71,500 } R. 14,390 }	85,890	85,888	—2
Col. 1.—Due partly to the appointment of an officer on special duty and a temporary Superintendent and partly to leave salary.				
A. 2.—Pay of Establishments				
	O. 2,35,800 } R. —9,690 }	2,26,110	2,26,028	—82
A. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 4,300 } M. 4,006 }	8,306	7,625	—681
Col. 1.—Mainly engagement of special trains for the Tear Gas demonstration at Phillaur.				
Voted	O. 50,500 } R. —3,600 }	46,900	46,948	+48
A. 4.—Contingencies				
	O. 45,000 } R. —1,100 }	43,900	43,394	—506
A. 5.—Grants-in-aid, Contributions, etc.				
	O. 2,800 } M. 195 }	2,998	2,996	—2
B.—Bureau of Public Information :				
B. 1.—Pay of Officers				
	O. 34,600 } R. —5,696 }	28,904	28,865	—39
Col. 1.—(i) Grant of leave <i>ex-India</i> to the Director (Rs. 3,696) and (ii) vacancy in the post of Additional Deputy Director for two months (Rs. 2,000).				
B. 2.—Pay of Establishments				
	O. 32,300 } R. 4,473 }	36,773	36,792	+19
B. 3.—Other Charges				
	O. 31,000 } R. 21,936 }	52,936	52,407	—529
Col. 1.—Due to the cost of passages granted to the Director, and enhancement of expenditure in connection with Quetta and Bihar Earthquakes and publicity work.				
C.—Intelligence Bureau, Home Department :				
C. 1.—Pay of Officers				
	O. 1,76,100 } M. 10,147 }	1,86,247	1,85,363	—884
C. 2.—Pay of Establishments				
	O. 1,33,100 } M. —877 }	1,32,223	1,31,216	—1,007
C. 3.—Allowances, Honoraria, etc.				
	O. 68,300 } M. 4,337 }	72,637	70,526	—2,111
C. 4.—Supplies and Services				
	O. 2,700 } M. —222 }	2,478	2,498	+20
C. 5.—Secret Service Contingencies				
	O. 2,50,000 } M. —36,945 }	1,83,055	1,83,055	—
Col. 1.—Close estimate of such expenditure not being possible and the financial year happening to be a quiet year politically.				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Rs.	Rs.	Rs.	
<b>C.—Intelligence Bureau, Home Department—concl'd.</b>			
<i>C. 6.—Other Contingencies</i>			
O. 34,500 }	51,700	52,017	+317
M. 17,200 }			
<i>Col. 1.—Expansion of the Bureau and appointment of six Central Intelligence Officers and their staffs, and unforeseen expenditure on service Postage and Telegram charges.</i>			
<i>C. 7.—Grants-in-aid, Contributions, etc.</i>			
O. 3,600 }	4,523	4,464	—59
M. 923 }			
<i>C. 9.—Deduct—Amount recovered from other Governments, Departments, etc.</i>			
O. —15,000 }	—10,500	—8,156	+2,344
M. 4,500 }			
<i>Col. 1.—Less tours made by the Government Examiner of Questioned Documents and his assistant than anticipated. Col. 4.—Rs.1,961 remained unadjusted through an oversight.</i>			
<b>D.—Office of the Deputy Director, Intelligence, Peshawar :</b>			
<i>D. 1.—Pay of Officers</i>			
M. 89,998 . .	89,998	90,648	+650
<i>D. 2.—Pay of Establishments</i>			
M. 45,600 . .	45,600	45,576	—24
<i>D. 3.—Allowances, Honoraria, etc.</i>			
M. 20,256 . .	20,256	20,207	—49
<i>D. 4.—Supplies and Services</i>			
M. 85 . .	85	85	..
<i>D. 5.—Secret Service Contingencies</i>			
M. 45,000 . .	45,000	45,000	..
<i>D. 6.—Other Contingencies</i>			
M. 13,786 . .	13,786	13,776	—10
<i>D. 7.—Grants-in-aid, Contributions, etc.</i>			
M. 3,212 . .	3,212	3,213	+1
<b>E.—Reforms Office :</b>			
<i>E. 1.—Pay of Officers</i>			
Non-voted O. 1,46,000 }	1,55,160	1,54,921	—239
M. 9,160 }			
Voted O. 42,600 }	43,820	43,733	—87
R. 1,220 }			
<i>E. 2.—Pay of Establishments</i>			
O. 88,400 }	61,400	61,270	—130
R. —27,000 }			
<i>E. 3.—Allowances, Honoraria, etc.</i>			
Non-voted O. 2,300 }	5,510	5,410	—100
M. 3,210 }			
<i>Col. 1.—Visits to Provincial Headquarters by certain officers.</i>			
Voted O. 24,500 }	18,200	18,184	—16
R. —6,300 }			
<i>Col. 1.—Certain posts having remained unfilled.</i>			
<i>E. 4.—Contingencies</i>			
O. 22,800 }	22,150	21,822	—328
R. —650 }			
<i>E. 5.—Grants-in-aid, Contributions, etc.</i>			
O. 2,400 }	2,810	2,797	—13
M. 410 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
G.—English Charges (High Commissioner) on Stores . . . . .	1,000	712	—288	
H.—Loss or Gain by Exchange . . . . .	..	—2	—2	
I.—Reduction made by the Legislative Assembly	—100	..	+100	
Surrenders or withdrawals within Grant R. 12,017	12,017	..	—12,017	
	<hr/>	<hr/>	<hr/>	
Totals. {	Gross . . . . .	11,86,084	11,81,005	—5,079
	Deductions . . . . .	—10,500	—8,156	+2,344
	Net . . . . .	11,75,584	11,72,849	—2,735
	Voted . . . . .	6,79,900	6,66,041	—13,859
	<hr/>	<hr/>	<hr/>	

## NOTE.

*Group-head D.*—The Intelligence System in the North-West Frontier Province continued on a temporary footing till 12th February 1936 when it was made permanent. Funds were sanctioned partly in January and partly in March 1936.

## GRANT No. 33.—PUBLIC SERVICE COMMISSION.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION."				
A.—Pay of Officers				
Non-voted	O. 2,11,000 } M. —14,170 }	1,96,830	1,96,830	..
Col. 1.—Drawal of leave salary by a member of the Commission in England.				
Voted	O. 7,600 } R. —690 }	6,910	6,910	..
B.—Pay of Establishments				
	O. 55,700 } R. —6,700 }	49,000	48,895	—105
C.—Allowances, Honoraria, etc.				
Non-voted	O. 8,800 } M. —900 }	7,900	7,733	—167
Voted	O. 14,200 } R. —1,900 }	12,300	13,202	+ 90
Col. 4.—Payment of the cost of passage towards the end of the financial year.				
D.—Grants-in-aid, Contributions, etc.				
	O. 1,200 } M. 627 }	1,827	1,825	—2
E.—Supplies and Services				
	O. 59,500 } S. 24,000 } R. 4,000 }	87,500	88,038	+538
Col. 1.—Increase in the number of candidates, enlargement of the list of subjects for examination, increased expenditure on travelling allowance of candidates, introduction of payment of honoraria to official members of the Interview and <i>viva voce</i> Boards and advertisement of examinations.				
F.—Contingencies.				
	O. 18,000 } R. 4,500 }	22,500	22,560	+ 60
Col. 1.—Increase in expenditure on postage and telegram charges.				
Surrenders or withdrawals within Grant				
	R. 790 . . .	790	..	—790
Totals	{ Non-voted . . . . .	2,06,557	2,06,388	—169
	{ Voted . . . . .	1,79,000	1,79,605	+ 605

NOTE.

The fees realised during 1935-36 in respect of examinations conducted by the Public Service Commission amounted to Rs. 1,15,672.

## GRANT No. 34.—LEGISLATIVE DEPARTMENT.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION".				
A.—Pay of Officers				
Non-voted	O. 1,96,900 } M. —4,315 }	1,92,585	1,92,277	—308
Voted	O. 49,300 } R. 150 }	49,450	49,436	—14
B.—Pay of Establishments				
	O. 2,00,900 } R. —650 }	2,00,250	2,00,156	—94
C.—Allowances, Honoraria, etc.				
Non-voted	O. 3,200 } M. —400 }	2,800	2,624	—176
Voted	O. 33,800 } R. 600 }	34,300	34,255	—45
D.—Grants-in-aid, Contributions, etc.				
	O. 1,900 } M. 515 }	2,415	2,408	—7
E.—Contingencies		26,000	24,369	—1,631
Col. 4.—Savings not surrendered as it was difficult to make a close estimate of expenditure during March and of book debits adjusted in the accounts after the close of the year.				
Totals	Non-voted . . . . .	1,97,800	1,97,309	—491
	Voted . . . . .	3,10,000	3,08,216	—1,784

# GRANT No. 35.—DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>MAJOR HEAD "22.—GENERAL ADMINISTRATION".</b>				
<b>A.—Pay of Officers</b>				
Non-voted	O. 1,35,800 } M. 10,775 }	1,46,575	1,47,486	+911
Voted	O. 1,07,700 } R. —20,425 }	87,275	87,274	—1
<i>Col. 1.—Appointment of an officer of the Indian Educational Service as officiating Educational Commissioner for a part of the year (Rs. 11,830) and drawal of leave salary by certain officers in England. (Rs. 8,595).</i>				
<b>B.—Pay of Establishments</b>				
	O. 2,65,300 } R. —10,033 }	2,55,267	2,55,267	—
<b>C.—Allowances, Honoraria, etc.</b>				
Non-voted	O. 5,800 } M. 500 }	6,300	5,923	—377
Voted	O. 63,200 } R. —1,900 }	61,300	60,826	—474
<b>D.—Grants-in-aid, Contributions, etc.</b>				
	O. 2,400 } M. 10 }	2,410	2,410	..
<b>E.—Contingencies</b>				
	O. 43,800 } R. —1,500 }	42,300	42,489	+189
<b>F.—Office of the Keeper of Records :</b>				
F. 1.—Pay of Officers		17,900	17,925	+25
<b>F. 2.—Pay of Establishments</b>				
	O. 73,400 } R. —225 }	73,175	73,263	+88
<b>F. 3.—Allowances, Honoraria, etc.</b>				
	O. 1,300 } R. 1,170 }	2,470	2,475	+5
<i>Col. 1.—Mainly to meet the travelling allowance of the Keeper of Records and his staff for attending the meeting of All India Modern History Congress at Poona.</i>				
<b>F. 4.—Supplies and Services and Contin gencies.</b>				
	O. 7,400 } R. —183 }	7,217	7,213	—4



Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
G.—Central Advisory Board of Education in India.				
	O. 25,000 } R. —17,900 }	7,100	6,974	—126
<i>Col. 1.—Non-constitution of the Board till late in the year.</i>				
Surrenders or withdrawals within Grant.				
	R. 50,996 . . .	50,996	..	—50,996
Totals	{ Non-voted . . . . .	1,55,285	1,55,819	+534
	{ Voted . . . . .	6,05,000	5,53,706	—51,294

## NOTE.

The savings in the original appropriations under sub-heads A-voted, B and G have mainly caused the total voted saving in the appropriation account.

## GRANT No. 36.—FINANCE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

## MAJOR HEAD " 22.—GENERAL ADMINISTRATION ".

## A.—Ordinary Branch :

## A. 1.—Pay of Officers

<i>Non-voted</i>	O.	1,19,900	}	1,56,093	1,57,493	+1,400
	M.	36,193				

*Col. 1.*—Unforeseen appointment of three officers on special duty and two Additional Under-Secretaries.

<i>Voted</i>	O.	1,15,700	}	1,11,963	1,11,963	—
	R.	—3,737				

## A. 2.—Pay of Establishments

	O.	2,55,500	}	2,62,298	2,62,298	..
	R.	6,798				

## A. 3.—Allowances, Honoraria, etc.

<i>Non-voted</i>	O.	4,700	}	10,202	10,240	+38
	M.	5,502				

*Col. 1.*—Transfer travelling allowance of some officers.

<i>Voted</i>	O.	64,200	}	59,379	59,118	—261
	R.	—4,821				

A. 4.—Contingencies . . . . . 33,000 33,271 +271

## A. 5.—Grants-in-aid, Contributions, etc.

	O.	1,800	}	1,867	1,856	—11
	M.	67				

## B.—Military Finance :

## B. 1.—Pay of Officers

<i>Non-voted</i>	O.	1,23,000	}	1,10,500	1,13,222	+2,722
	M.	—12,500				

*Col. 4.*—Unforeseen debit for leave salary received from the Military Department which was intended to be met from savings under the sub-head, which did not materialise.

<i>Voted</i>	O.	1,18,000	}	1,34,760	1,34,755	—5
	S.	14,000				
	R.	2,760				

## B. 2.—Pay of Establishments

	O.	3,11,200	}	3,02,670	3,01,424	—1,246
	R.	—8,530				

## B. 3.—Allowances, Honoraria, etc.

<i>Non-voted</i>				4,200	4,446	+246
------------------	--	--	--	-------	-------	------

*Col. 4.*—More touring.

<i>Voted</i>	O.	60,200	}	65,970	66,215	+ 245
	R.	5,770				

B. 4.—Contingencies . . . . . 13,200 13,358 +158

## B. 5.—Grants-in-aid, Contributions, etc.

	O.	2,400	}	1,805	1,792	—13
	M.	—595				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
<b>D.—Miscellaneous charges—Training of officers of Provincial Governments:</b>				
<b>D. 1.—Pay of Officers</b>				
<i>Non-voted</i>	M. 45,521 . . .	45,521	41,318	—4,203
<i>Col. 1.—Training of officers of Provincial Governments for financial posts under Provincial Autonomy was decided upon by the Government of India in October 1935. Col. 4.—Pay for February drawn by certain officers in the next year.</i>				
<i>Voted</i>	S. 5,000 . . .	5,000	4,994	—6
<i>Col. 1.—See Non-voted.</i>				
<b>D. 2.—Allowances, Honoraria, etc.</b>				
<i>Non-voted</i>	M. 4,279 . . .	4,279	3,872	—407
<i>Col. 1.—See D. 1.—Non-voted.</i>				
<i>Voted</i>	S. 1,000 . . .	1,000	798	—202
<i>Col. 1.—See D. 1.—Non-voted.</i>				
<b>Surrenders or withdrawals within Grant</b>				
	R. 1,760 . . .	1,760	..	—1,760
<b>Totals</b>	<i>Non-voted</i> . . .	3,34,467	3,34,239	—228
	<i>Voted</i> . . .	9,91,000	9,88,194	—2,806

## NOTE.

The extent of variations entered in column 4, as well as the amount surrendered, indicates that current control has been quite satisfactory. (cf. also paragraph 52 of the Report.)



## GRANT No. 39.—DEFENCE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2 Rs.	3 Rs.	4 Rs.
MAJOR HEAD " 22.—GENERAL ADMINISTRATION ".			
A.—Pay of Officers			
Non-voted O. 88,900 } M. 794 }	89,694	89,694	..
Voted O. 65,700 } R. 12,738 }	78,438	79,402	+964
Col. 1.—Creation of two temporary posts of Assistant Secretaries.			
B.—Pay of Establishments			
O. 2,75,800 } R. —32,847 }	2,42,953	2,42,786	—167
See Note 2.			
C.—Allowances, Honoraria, etc.			
Non-voted O. 2,300 } M. —1,200 }	1,100	806	—294
Cols. 1 and 4.—Less touring by the officers than anticipated.			
Voted O. 54,000 } R. —6,387 }	47,613	50,578	+2,965
Col. 4.—(i) Cost of passage to the Assistant Secretary proceeding on leave <i>ex-India</i> at the close of the year (ii) Certain items erroneously shown by the Department as charges under the subhead "F.—Other Contingencies" and subsequently transferred to this head, were not taken into account at the time of making reappropriations.			
D.—Grants-in-aid, Contributions, etc.	1,800	1,800	..
E.—Postage, Telegram and Telephone Charges			
O. 18,000 } R. 3,400 }	21,400	20,241	—1,159
Col. 1.—Increased expenditure which could not be foreseen at the time of framing budget.			
Col. 4.—Book debits for certain items received in 1936-37 instead of 1935-36.			
F.—Other Contingencies	17,500	18,225	+725
Col. 4.—Certain unforeseen book debits received towards the close of the year.			
Surrenders or withdrawals within Grant			
R. 23,096	23,096	..	—23,096
Totals { Non-voted . . . Voted . . .	92,594 4,31,000	92,300 4,11,232	—294 —19,768

## NOTES.

1. The savings against the total voted grants for the last three years compare as below :—

1	Total voted grants.	Savings.	Percentage of savings.
	2 Rs.	3 Rs.	4
1935-36 . . . . .	4,31,000	19,768	4.6
1934-35 . . . . .	4,17,000	23,507	5.6
1933-34 . . . . .	4,08,999	22,780	5.6

2. The following statement compares the savings in the original appropriations provided under "B.—Pay of Establishments" for the last three years :—

	Original grant. Rs.	Savings. Rs.
1935-36 . . . . .	2,75,800	33,014
1934-35 . . . . .	2,66,200	21,026
1933-34 . . . . .	2,56,400	19,529

## GRANT No. 40.—DEPARTMENT OF INDUSTRIES AND LABOUR.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD " 22.—GENERAL ADMINISTRATION "				
A.—Pay of Officers				
Non-voted	O. 1,23,100 } M. 804 }	1,23,904	1,23,875	—29
Voted	O. 1,09,500 } R. 3,820 }	1,13,320	1,13,310	—10
B.—Pay of Establishments				
	O. 2,89,500 } R. —16,530 }	2,72,970	2,72,833	—137
C.—Allowances, Honoraria, etc.				
Non-voted	O. 3,100 } M. 866 }	3,966	3,927	—39
Voted	O. 58,500 } R. 430 }	58,930	58,628	—302
D.—Contingencies				
	O. 26,500 } R. 1,680 }	28,180	28,048	—132
E.—Grants-in-aid, Contributions, etc.				
	O. 1,800 } M. —130 }	1,670	1,689	+19
Surrenders or withdrawals within Grant				
	R. 10,600	10,600	..	—10,600
Totals	{ Non-voted . . .	1,29,540	1,29,491	—49
	{ Voted . . .	4,84,000	4,72,819	—11,181

## GRANT No. 41.—CENTRAL BOARD OF REVENUE.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD " 22.—GENERAL ADMINISTRATION "					
A.—Pay of Officers					
Non-voted	O.	1,08,700 }			
	M.	26,400 }	1,35,100	1,34,971	—129
Col. 1.—Appointments of the Third Member of the Board and Officer on Special Duty.					
Voted	O.	47,400 }			
	S.	700 }	48,100	47,871	—229
B.—Pay of Establishments					
	O.	1,06,300 }			
	S.	6,300 }	1,12,600	1,12,676	+76
C.—Allowances, Honoraria, etc.					
Non-voted	O.	11,300 }			
	M.	—494 }	10,806	9,458	—1,348
Col. 4.—Less touring by the members than anticipated.					
Voted	O.	25,800 }			
	S.	4,000 }	29,500	29,738	+238
	R.	—300 }			
Col. 1.—To meet (i) honorarium paid to the Chemical Adviser and (ii) additional expenditure for the staff of the Officer on Special Duty.					
D.—Contingencies					
	O.	17,500 }			
	R.	300 }	17,800	17,617	—183
E.—Grants-in-aid, contributions, etc.					
	M.	494	494	494	..
Totals	Non-voted . . . .		1,46,400	1,44,923	—1,477
	Voted . . . .		2,08,000	2,07,902	—98

# GRANT No. 42.—PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD " 22.—GENERAL ADMINISTRATION "					
A.—Madras					
	O.	37,000			
	R.	400	37,400	37,400	..
B.—Bombay					
Non-voted	.	.	53,000	52,988	—12
Voted	O.	43,000			
	R.	—200	42,800	43,178	+378
C.—Bengal					
Non-voted	O.	8,000			
	M.	200	8,200	8,054	—146
Voted	O.	13,000			
	R.	—1,200	11,800	11,479	—321
D.—Burma					
Non-voted	O.	5,000			
	M.	170	5,170	5,164	—6
Voted	O.	63,000			
	R.	340	63,340	63,347	+7
Surrenders or Withdrawals within Grant					
	R.	660	660	..	—660
Totals					
{	Non-voted	.	66,370	66,206	—164
	Voted	.	1,56,000	1,55,404	—596



## GRANT No. 43.—AUDIT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>MAJOR HEAD "23.—AUDIT".</b>			
<b>A.—Auditor General :</b>			
A. 1.—Pay of Auditor General			
O. 59,800 }	59,912	59,912	..
M. 112 }			
A. 2.—Pay of Establishments			
O. 2,93,000 }	3,00,700	3,00,181	—519
R. 7,700 }			
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 7,000 }	5,100	4,759	—341
M. —1,900 }			
Col. 1.—Curtailement of the tours made by the Auditor General and the Deputy Auditor General in India.			
Voted O. 7,000 }	14,200	13,893	—307
R. 7,200 }			
Col. 1.—Unforeseen payment of allowances to the staff of the Returns Section for move to Simla and increased rate of daily allowance for the Inspection Accountants.			
A. 4.—Contingencies			
O. 10,000 }	9,400	9,162	—238
R. —600 }			
<b>B.—Officers of the Indian Audit Department :</b>			
B. 1.—Pay of Officers			
Non-voted O. 10,65,600 }	10,92,077	10,87,616	—4,461
M. 26,477 }			
Voted O. 14,39,300 }			
S. 25,000 }	15,01,729	15,03,894	+2,165
R. 37,429 }			
Col. 1.—Mainly changes among officers and increase in leave salary due to more officers proceeding on leave than anticipated.			
B. 2.—Allowances, Honoraria, etc.			
Non-voted O. 75,500 }	51,730	49,560	—2,170
M. —23,770 }			
Col. 1.—Due to less expenditure on touring by Inspecting officers in the Civil Department (Rs. 14,470), and to changes among officers and provision for travelling allowance having been wrongly included under this head but reappropriated to the correct head in the course of the year in the Railway Audit Department (Rs. 8,000).			
Voted O. 1,15,400 }			
S. 1,000 }	1,27,346	1,27,386	+40
R. 10,946 }			
B. 3.—Grants-in-aid, contributions, etc.			
O. 600 }	1,010	989	—21
M. 410 }			
B. 4.—Deduct—Amount recovered from other Governments, Departments, etc.			
Non-voted O. —65,600 }	—43,627	—39,924	+3,703
M. 21,973 }			
Cols. 1. and 4.—Due to changes of incumbants from non-voted to voted.			
Voted O. —1,05,900 }	—1,30,656	—1,34,302	—3,646
R. —24,756 }			
Col. 1.—See B. 4—non-voted.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>C.—Account and Audit Offices :</b>			
C. 1.—Pay of Establishments			
O. 1,26,74,100 }			
S. 25,000 }			
R. —74,858 }	1,26,24,242	1,26,06,160	—18,082
C. 2.—Allowances, Honoraria, etc.			
Non-voted O. 44,400 }	43,757	42,519	—1,238
M. —643 }			
Voted O. 5,24,100 }			
S. 2,000 }			
R. 6,203 }	5,32,303	5,25,395	—6,908
C. 3.—Supplies and Services and Contingencies			
O. 7,52,200 }			
S. 25,000 }			
R. 38,432 }	8,15,632	7,93,344	—22,288
<i>Col. 1.—Mainly in the Railway Audit Department due to the provision for gratuity found necessary and increase in office contingencies including printing of manuals, increase in the rent for office accommodation at Delhi of the Posts and Telegraphs Audit Department and purchase of machines in Madras, Bengal and United Provinces. Col. 4.—Mainly in the Railway Audit Department. Provision for gratuity and printing of office manuals being not wholly utilised.</i>			
C. 4.—Deduct—Amount recovered from Postal Insurance Fund.			
O. —2,28,000 }	—2,19,200	—2,16,862	+2,338
R. 8,800 }			
<i>Col. 4.—Short credit due to non-purchase of a machine.</i>			
<b>D.—Establishment Charges paid to other Governments, Departments, etc.</b>			
O. 1,900 }	1,500	1,460	—40
R. —400 }			
<b>E.—Deduct—Establishment Charges recovered from other Governments, Departments, etc.</b>			
Non-voted O. —3,77,300 }	—3,66,959	—3,58,956	+8,003
M. 10,341 }			
<i>Col. 4.—Mainly in the Posts and Telegraphs Audit Department. The excess corresponds to the Savings under the sub-heads B. 1. and B. 2. non-voted in that circle which were due to the provisions for leave salaries being not fully utilised and less payments of honoraria than anticipated.</i>			
Voted O. —58,24,400 }			
S. —78,000 }			
R. —58,445 }	—59,60,845	—59,25,480	+35,365
<b>F.—Lump Sum Reserves for Temporary Establishments</b>			
O. 25,000 }	..	..	..
R. —25,000 }			
<i>Col. 1.—Distributed among various audit and account circles.</i>			
<b>G.—Works</b>			
O. 7,300 }	9,893	8,808	—1,085
R. 2,593 }			

*Col. 1.—Certain unforeseen petty works in Punjab. Col. 4.—The cost of certain works carried out in the building occupied by the Currency office, Lahore, before 1st April 1935 was written back to the head "Currency" on receipt of the intimation from the Controller of the Currency. It was too late to surrender the savings.*

Major Head and sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1				2	3	4
				Rs.	Rs.	Rs.
Surrenders or withdrawals within Grant						
Gross R. —87,645				—87,645	..	+87,645
Deductions R. 1,52,401				1,52,401	..	—1,52,401
Totals	Non-voted	Gross . . .		12,53,586	12,45,355	—8,231
		Deductions . . .		—4,10,586	—3,98,880	+11,706
		Net . . .		8,43,000	8,46,475	+3,475
	Voted	Gross . . .		1,58,49,300	1,58,89,683	+40,383
		Deductions . . .		—61,58,300	—62,76,644	—1,18,344
		Net . . .		96,91,000	96,13,039	—77,961

## NOTES.

The expenditure on the Posts and Telegraphs and Railway Audit establishments which was formerly booked in details under the respective departmental heads is with effect from 1935-36 being included under this demand; the total expenditure in respect of both the departments being cleared by a lump deduction equal to the expenditure. (See paragraphs 10 and 11 of Chapter I).

2. The grant under '2—Railways' corresponding to "43—Audit" was increased by a supplementary vote to the extent of 78 thousand and it was treated as automatically increasing the corresponding *plus* and *minus* provisions under the Audit Demand without any formal sanction.

## GRANT No. 44.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>MAJOR HEAD " 24.—ADMINISTRATION OF JUSTICE ".</b>			
A.—Law officers—Paid to Provincial Governments for services rendered to the Central Government by certain Law Officers .	55,000	54,641	—359
Total .	<u>55,000</u>	<u>54,641</u>	<u>—359</u>

## GRANT No. 45.—POLICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "26.—POLICE".			
A.—Gujarat States Agency Police including Baroda Cantonment Police :			
A. 1.—Pay of Officers . . . . .	6,900	6,355	—545
A. 2.—Police Force			
O. 47,300 }			
M. 1,512 }	48,812	47,249	—1,563
A. 3.—Pay of Establishments . . . . .	3,100	2,807	—293
A. 4.—Allowances, Honoraria, etc.			
O. 9,200 }			
M. 2,000 }	11,200	10,330	—870
Col. 1.—Non-realization in full of lump cuts in the budget.			
A. 5.—Supplies and Services			
O. 4,000 }			
M. 550 }	4,550	4,314	—236
A. 6.—Contingencies . . . . .	4,700	4,218	—482
A. 7.—Establishment charges paid to other Governments, Departments, etc.			
O. 800 }			
M. 488 }	1,288	1,288	..
B.—Charges for passport work done by the Police Department, Bombay and Sind:			
B. 1.—Pay of Establishments			
O. 6,300 }			
R. —990 }	5,310	5,303	—7
B. 2.—Other Charges			
O. 1,500 }			
R. —20 }	1,480	1,440	—40
B. 3.—Establishment charges paid to other Governments, Departments, etc. . . . .	4,100	4,140	+40
C.—Lump Sum charges paid to Provincial Governments :			
C. 1.—Madras . . . . .	8,000	7,660	—340
C. 2.—Bombay			
O. 78,100 }			
R. —14,211 }	63,889	61,944	—1,945
Col. 1.—Mainly cost of police guards supplied to the Currency offices being met by the Reserve Bank (Rs. 12,311).			
C. 3.—Bengal			
O. 95,000 }			
R. —24,000 }	71,000	70,582	—418
Col. 1.—See C. 2.			
C. 5.—Punjab			
O. 20,000 }			
R. —415 }	19,585	19,584	—1
C. 6.—Bihar and Orissa			
O. 2,000 }			
R. —130 }	1,870	1,867	—3

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

## D.—Other Expenditure

Non-voted	O. 2,000		
	M. —531	1,469	1,469
Voted	O. 4,000		
	R. —490	3,510	2,681
			—829

Col. 4.—Mainly in Madras (Rs. 584). Less expenditure on petrol and non-purchase of equipment such as hoses, batteries, etc., for the Fire-Engine.

## Surrenders or withdrawals within Grant

R.	40,256	40,256	..	—40,256
Totals	{ Non-voted . . .	82,019	78,030	—3,989
	{ Voted . . .	2,19,000	1,75,201	—43,799

## NOTE.

The position as regards savings in the non-voted section has improved, the percentage of savings to the final appropriation having come down to 4·9 from 12·7 in 1934-35 though the figure was 22 in 1933-34.

## GRANT No. 46.—PORTS AND PILOTAGE.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 27.—PORTS AND PILOTAGE."			
A.—Bengal Pilot Service :			
A. 1.—Pay and Allowances of Officers and Men Afloat :			
A. 1 (1).—Pay of Officers			
Non-voted O. 41,200 }	44,866	44,778	—88
M. 3,666 }			
Voted O. 54,900 }	55,130	55,163	+33
R. 230 }			
A. 1 (2).—Pay of Establishments			
O. 50,500 }	50,920	50,950	+30
R. 420 }			
A. 1 (3).—Supplies and Services and Contingencies			
O. 25,500 }	27,081	27,088	+7
R. 1,581 }			
A. 2.—Victualling Allowances of Officers and Men Afloat			
Non-voted . . . . .	1,200	1,200	—
Voted O. 23,000 }	22,210	22,030	—180
R. —790 }			
A. 3.—Purchase of Marine Stores and Coal for the building, repairs and outfit of Ships and Vessels :			
A. 3 (1).—Building, repairs and outfit of Ships			
O. 85,000 }	91,000	90,819	—181
R. 3,000 }			
A. 3 (2).—Coal	45,000	46,661	+1,661
Col. 4.—Larger consumption during the latter part of the year.			
A. 4.—Pilotage and Pilot Establishments :			
A. 4 (1).—Pay of Officers			
Non-voted O. 4,36,200 }	3,88,766	3,90,434	+1,668
M. —47,434 }			
Voted O. 1,71,700 }	1,73,600	1,72,322	—1,278
R. 1,900 }			
A. 4 (2).—Allowances, Honoraria, etc.			
Non-voted O. 16,500 }	18,870	18,061	—809
M. 2,370 }			
Voted O. 13,600 }	8,900	10,004	+1,104
R. —4,700 }			

Cols. 1 and 4.—Expenditure on account of passages exceeded the anticipations on which the reduction in the original appropriation was based.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—Bengal Pilot Service—concl'd.</b>			
<b>A. 4.—Pilotage and Pilot Establishments—concl'd.</b>			
<b>A. 4 (3).—Supplies and Services</b>			
Non-voted O. 9,000 } .	8,100	8,050	—50
M. —900 }			
Voted O. 10,000 }	9,950	9,877	—73
R. —50 }			
<b>A. 4 (4).—Contingencies</b>			
O. 4,900 }	4,850	4,790	—60
R. —50 }			
<b>B.—Direction (Headquarters Establishments) :</b>			
<b>B. 1.—Pay of Officers</b>			
Non-voted O. 48,100 }	46,313	46,123	—190
M. —1,787 }			
Voted O. 3,500 }	3,510	3,510	..
R. 10 }			
<b>B. 2.—Pay of Establishments</b>			
O. 800 }	744	744	..
R. —56 }			
<b>B. 3.—Allowances, Honoraria, etc.</b>			
Non-voted O. 3,500 }	5,512	5,107	—405
M. 2,012 }			
<b>Col. 1.—More touring by the Chief Surveyor than was anticipated.</b>			
Voted O. 1,700 }	2,188	1,459	—729
R. 488 }			
<b>Col. 4.—Less touring by the Nautical Adviser and consequently less allowance drawn by his establishment than was anticipated.</b>			
<b>B. 4.—Contingencies</b>			
O. 1,200 }	2,494	2,380	—114
R. 1,294 }			
<b>Col. 1.—Due mainly to the preparation of certain blocks in connection with the printing of the Indian Merchant Shipping Rules, 1935.</b>			
<b>B. 5.—Grants-in-aid, Contributions, etc.</b>			
O. 1,100 }	1,445	1,444	—1
M. 345 }			
<b>C.—Ports—Establishments—Principal Officers and their Establishments :</b>			
<b>C. 1.—Madras District :</b>			
<b>C. 1 (1).—Pay of Officers</b>			
O. 20,000 }	21,241	21,241	..
M. 1,241 }			
<b>Col. 1.—Officiating arrangements consequent on the grant of leave to the permanent Principal officer.</b>			
<b>C. 1 (2).—Grants-in-aid, Contributions, etc.</b>			
	600	750	+150
<b>Col. 4.—Passage contribution paid for the period when an officer was on leave.</b>			



Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>C.—Ports Establishments—Principal Officers and their Establishments—<i>contd.</i></b>			
<b>C. 1.—Madras District—<i>concl'd.</i></b>			
<b>C. 1 (3).—Other Charges</b>			
Non-voted O. 2,500 }	2,000	2,008	+8
M. —500 }			
Voted O. 500 }	268	297	+29
R. —232 }			
<b>C. 1 (4).—Establishment Charges paid to other Governments, Departments, etc.</b>			
O. 7,300 }	7,050	6,990	—60
R. —250 }			
<b>C. 1 (5).—Deduct—<i>Half-share recovered from local Government</i></b>			
O. —13,400 }	—13,540	—13,799	—259
M. —140 }			
<b>C. 1 (6).—Deduct—<i>Amount recovered for Lighthouse work</i></b>			
O. —6,200 }	—6,176	—6,176	..
M. 24 }			
<b>C. 2.—Bombay District :</b>			
<b>C. 2 (1).—Pay of Officers</b>			
Non-voted O. 38,000 }	38,787	38,787	..
M. 787 }			
Voted O. 5,600 }	5,378	5,378	..
R. —222 }			
<b>C. 2 (2).—Pay of Establishments</b>			
O. 16,300 }	15,940	15,855	—85
R. —360 }			
<b>C. 2 (3).—<i>Grants-in-aid, Contributions, etc.</i></b>			
	1,200	1,300	+100
<b>Col. 4.—Unanticipated payment of passage contribution.</b>			
<b>C. 2 (4).—Other Charges</b>			
Non-voted O. 9,500 }	8,175	7,564	—611
M. —1,325 }			
Voted O. 11,100 }	13,231	13,498	+267
R. 2,131 }			
<b>Col. 1.—Heavy expenditure on the overhaul of Motor Launch.</b>			
<b>C. 2 (5).—Establishment charges paid to other Governments, Departments, etc.</b>			
R. ₹3,180	3,180	3,180	..
<b>Col. 1.—Contribution to the Bombay Port Trust for work done on behalf of Government (a new item of expenditure).</b>			
<b>C. 3.—Karachi District :</b>			
<b>C. 3 (1).—Pay of Officers</b>			
O. 21,500 }	26,019	25,962	—57
M. 4,519 }			
<b>Col. 1.—Advance leave salary to a retiring officer.</b>			
<b>C. 3 (2).—Pay of Establishments</b>			
O. 8,800 }	8,821	8,839	+18
R. 21 }			
<b>C. 3 (3).—<i>Grants-in-aid, Contributions, etc.</i></b>			
	600	764	+164
<b>Col. 4.—Same as under C. 2 (3).</b>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>C.—Ports Establishments—Principal Officers and their Establishments—contd.</b>			
<b>C. 3.—Karachi District—concl'd.</b>			
<b>C. 3 (4).—Other Charges</b>			
Non-voted O. 1,800 }	3,715	3,808	+93
M. 1,915 }			
<b>Col. 1.—Travelling allowance due to transfer and revised system of accounting of fees.</b>			
Voted O. 5,000 }	8,254	8,504	+250
R. 3,254 }			
<b>Col. 1.—Same as under C. 2 (4).—Voted.</b>			
<b>C. 3 (5).—Deduct—Amount recovered for Lighthouse work</b>			
Non-voted . . . . .	—1,800	—1,800	..
Voted . . . . .	—1,400	—1,400	..
<b>C. 3 (6).—Deduct—Amount recovered from Provincial Government on account of work undertaken under the Inland Steam Vessels Act</b>			
Non-voted . . . . .	—800	—820	—20
Voted . . . . .	—200	—180	+20
<b>Col. 4.—Due to rounding of the grant.</b>			
<b>C. 4.—Aden District :</b>			
<b>C. 4 (1).—Pay of Officers</b>			
O. 18,200 }	18,164	18,164	..
M. —36 }			
<b>C. 4 (2).—Pay of Establishments</b>			
O. 11,000 }	11,474	11,474	..
R. 474 }			
<b>C. 4 (3).—Grants-in-aid, Contributions, etc.</b>			
O. 600 }	612	600	—12
M. 12 }			
<b>C. 4 (4).—Other Charges</b>			
Non-voted O. 100 }	..	..	..
M. —100 }			
Voted O. 4,800 }	5,830	5,803	—27
R. 1,030 }			
<b>Col. 1.—Passages to Naval clerk on leave to India.</b>			
<b>C. 4 (5).—Deduct—Amount recovered for Lighthouse work</b>			
Non-voted O. —1,400 }	—1,440	—1,440	..
M. —40 }			
Voted . . . . .	—900	—900	..
<b>C. 4 (6).—Deduct—Establishment Charges recovered from other Governments, Departments, etc.</b>			
O. —4,400 }	—5,094	—4,893	+201
R. —694 }			
<b>C. 5.—Calcutta District :</b>			
<b>C. 5 (1).—Pay of Officers</b>			
Non-voted O. 42,300 }	39,837	39,837	..
M. —2,463 }			
Voted O. 5,400 }	5,378	5,378	..
R. —22 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>C.—Ports Establishments—Principal Officers and their Establishments—<i>contd.</i></b>			
<b>C. 5.—Calcutta District—<i>concl'd.</i></b>			
C. 5 (2).—Pay of Establishments			
O.       28,800 }	28,060	28,028	—32
R.       —740 }			
C. 5 (3).—Grants-in-aid, Contributions, etc.			
<i>Non-voted</i> . . . . .	1,400	1,312	—88
Voted    O.       400 }	360	360	..
R.       —40 }			
C. 5 (4).—Other Charges			
<i>Non-voted</i> O.       8,800 }	7,805	7,273	—532
M.       —995 }			
Voted    O.       24,100 }	23,412	22,677	—735
R.       —688 }			
C. 5 (5).— <i>Deduct</i> —Amount recovered for Lighthouse work			
<i>Non-voted</i> . . . . .	—1,500	—1,500	..
Voted . . . . .	—1,000	—1,000	..
<b>C. 6.—Chittagong (Sub-District) :</b>			
C. 6 (1).— <i>Pay of Officers</i> . . . . .	17,000	16,927	—73
C. 6 (2).—Pay of Establishments			
O.       4,400 }	4,473	4,473	..
R.       73 }			
C. 6 (3).— <i>Grants-in-aid, Contributions, etc.</i> . . . . .	600	600	..
C. 6 (4).—Other Charges			
<i>Non-voted</i> . . . . .	200	..	—200
Voted    O.       1,700 }	1,276	1,475	+199
R.       —424 }			
C. 6 (5).— <i>Deduct</i> —Amount recovered for Lighthouse work . . . . .	—600	—600	..
C. 6 (6).— <i>Deduct</i> —Amount recovered from Provincial Government . . . . .	—500	—480	+20
<b>C. 7.—Rangoon District :</b>			
C. 7 (1).— <i>Pay of Officers</i>			
O.       37,800 }	37,880	37,882	+2
M.       80 }			
C. 7 (2).—Pay of Establishments			
O.       30,100 }	29,580	29,340	—240
R.       —520 }			
C. 7 (3).— <i>Grants-in-aid, Contributions, etc.</i>			
<i>Non-voted</i> . . . . .	1,200	1,200	..
Voted    O.       400 }	360	360	..
R.       —40 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>C.—Ports Establishments—Principal Officers and their Establishments—concl'd.</b>			
<b>C. 7.—Rangoon District—concl'd.</b>			
<b>C. 7 (4).—Other Charges</b>			
Non-voted O. 11,000 }	8,397	8,528	+131
M. —2,603 }			
Col. 1.—Less house rent.			
Voted O. 19,000 }	19,772	19,559	—213
R. 772 }			
<b>C. 7 (5).—Deduct—Amount recovered for Lighthouse work</b>			
Non-voted . . . . .	—8,700	—8,700	—
Voted O. —6,800 }	—6,823	—6,838	—15
R. —23 }			
<b>D.—Ports Establishments—Shipping Offices :</b>			
<b>D. 1.—Bombay District :</b>			
D. 1 (1).—Pay of Officers . . .	22,800	22,795	—5
D. 1 (2).—Pay of Establishments			
O. 29,900 }	26,640	26,438	—202
R. —3,260 }			
D. 1 (3).—Other Charges			
O. 25,300 }	25,536	25,321	—215
R. 236 }			
<b>D. 2.—Calcutta District :</b>			
D. 2 (1).—Pay of Officers			
O. 34,200 }	27,225	27,219	—6
R. —6,975 }			
Col. 1.—Leave out of India.			
D. 2 (2).—Pay of Establishments			
O. 31,700 }	32,833	32,820	—13
R. 1,133 }			
D. 2 (3).—Other Charges			
O. 32,300 }	29,980	30,093	+113
R. —2,320 }			
<b>E.—Ports Establishments—Ship Survey Department :</b>			
<b>E. 1.—Bombay District :</b>			
E. 1 (1).—Pay of Officers			
Non-voted O. 58,900 }	62,953	62,953	..
M. 4,053 }			
Voted O. 10,100 }	10,060	9,607	—453
R. —40 }			
E. 1 (2).—Pay of Establishments			
O. 7,400 }	7,323	7,162	—161
R. —77 }			
E. 1 (3).—Allowances, Honoraria, etc.			
Non-voted O. 20,800 }	22,745	22,713	—32
M. 1,945 }			
Voted O. 6,000 }	8,466	8,440	—26
R. 2,466 }			

Col. 1.—Cost of unanticipated passages (Rs. 1,900) and revised system of accounting of fees (Rs. 560).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>E.—Ports Establishments—Ship Survey Department—<i>contd.</i></b>			
<b>E. 1.—Bombay District—<i>concl'd.</i></b>			
<b>E. 1 (4).—Contingencies</b>			
O. 5,000 }	5,150	5,200	+50
R. 150 }			
<b>E. 1 (5).—Grants-in-aid, Contributions, etc.</b>	2,400	2,447	+47
<b>E. 1 (6).—Deduct—Amount recovered from the Provincial Government</b>			
Non-voted . . . . .	—4,100	—3,408	+692
Voted . . . . .	—500	—608	—108
<i>Non-voted &amp; Voted Col 4:—Fluctuating nature of recoveries.</i>			
<b>E. 2.—Madras District :</b>			
<b>E. 2 (1).—Pay of Officers</b>			
O. 13,400 }	13,699	13,699	..
M. 299 }			
<b>E. 2 (2).—Allowances, Honoraria, etc.</b>			
Non-voted O. 2,500 }	3,300	2,307	—993
M. 800 }			
<b>Col. 1.</b> —Due to the travelling allowance for the Engineer and Ship Surveyor in connection with the survey of Local Government and other craft. <b>Col. 4.</b> —Mainly survey of the Local Government and other craft not having been undertaken as originally anticipated. The additional appropriation obtained was proposed for surrender but was not resumed.			
Voted . . . . .	..	3	+3
<b>E. 2 (3).—Grants-in-aid, Contributions, etc.</b> . . . . .	600	600	..
<b>E. 3.—Calcutta District :</b>			
<b>E. 3 (1).—Pay of Officers</b>			
Non-voted O. 75,600 }	69,759	69,739	—20
M. —5,841 }			
Voted O. 10,700 }	9,814	8,687	—1,127
R. —886 }			
<b>Col. 4.</b> —Non-drawal of the pay of an officer for January and February 1936 during the year.			
<b>E. 3 (2).—Pay of Establishments</b>			
O. 5,300 }	5,330	5,297	—33
R. 30 }			
<b>E. 3 (3).—Allowances, Honoraria, etc.</b>			
Non-voted O. 27,600 }	27,930	27,708	—222
M. 330 }			
Voted O. 4,700 }	4,088	7,419	+3,331
R. —612 }			
<b>Col. 4.</b> —Mainly unforecasted payment of passage.			
<b>E. 3 (4).—Contingencies</b>			
O. 3,400 }	3,300	3,598	+298
R. —100 }			
<b>Col. 4.</b> —Due to payment of telephone bills at the end of March 1936.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>E.—Ports Establishments—Ship Survey Department—concl'd.</b>			
<b>E. 3.—Calcutta District—concl'd.</b>			
<i>E. 3 (5).—Grants-in-aid, Contributions, etc.</i>			
O. 3,000 } M. 9 }	3,009	3,247	+238
<i>Col. 4.—Chiefly adjustment of contributions for passages, etc. after the close of the year.</i>			
<b>E. 3 (6).—Deduct—Amount recovered from Provincial Governments</b>			
Non-voted O. —62,200 } M. 4,225 }	—57,975	—57,976	—1
Voted O. —5,000 } R. 100 }	—4,900	—4,941	—41
<b>E. 4.—Chittagong (Sub-District) :</b>			
<b>E. 4 (1).—Establishment and other charges paid to other Governments, Departments, etc.</b>	1,000	997	—3
<b>E. 5.—Rangoon District :</b>			
<i>E. 5 (1).—Pay of Officers</i>			
O. 18,700 } M. —3,100 }	15,600	15,586	—14
<i>E. 5 (2).—Pay of Establishments</i>			
O. 200 } R. 30 }	230	215	—15
<i>E. 5 (3).—Allowances, Honoraria, etc.</i>			
Non-voted O. 5,200 } M. 1,093 }	6,293	5,618	—675
<i>Col. 1.—Transfer Travelling Allowance. Col. 4.—Honorarium of an Officer originally due for payment in Rangoon was actually paid in Bombay owing to his transfer. Also savings in house rent.</i>			
Voted R. 58	58	57	—1
<i>E. 5 (4).—Grants-in-aid, Contributions, etc.</i>			
O. 800 } M. —200 }	600	606	+6
<b>F.—Training ship :</b>			
<b>F. 1.—Pay of Officers</b>			
Non-voted O. 19,700 } M. 1,477 }	21,177	21,176	—1
Voted O. 48,900 } R. —1,000 }	47,900	47,470	—430
<b>F. 2.—Pay of Establishments</b>			
O. 45,400 } R. —340 }	45,060	46,196	+1,136
<i>Col. 4.—Increased pay sanctioned at the close of the year.</i>			
<b>F. 3.—Allowances, Honoraria, etc.</b>			
Non-voted O. 1,200 } M. 462 }	1,662	1,662	..
Voted O. 23,000 } R. 500 }	23,500	23,391	—109

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>F.—Training Ship—concl'd.</b>			
F. 4.—Supplies and Services :			
F. 4 (1).—Boarding of Cadets			
O. 28,600 }	27,850	27,850	..
R. —750 }			
F. 4 (2).—Prizes, Education, Instru- ments and books.	6,700	6,696	—4
F. 4 (3).—Recreation and Sports	2,800	2,799	—1
F. 4 (4).—Stores and Water	37,000	36,993	—7
F. 4 (5).—Maintenance charges (An- nual Repairs and Docking)			
O. 13,000 }	13,750	13,751	+1
R. 750 }			
F. 4 (7).—Miscellaneous			
O. 4,700 }	2,950	2,785	—165
R. —1,750 }			
<i>Col. 1.</i> —Smaller expenditure on scholarships and school fees to ex-cadets.			
F. 4 (8).—Laundry	600	600	..
F. 5.—Contingencies			
O. 1,700 }	2,700	2,699	—1
R. 1,000 }			
<i>Col. 1.</i> —Payment to the Ship's Mechanic under the Workmen's Compensation Act.			
F. 6.—Grants-in-aid, Contributions, etc.	600	600	..
<b>G.—Miscellaneous :</b>			
G. 1.—Allowances, Honoraria, etc.			
O. 500 }	200	165	—35
R. —300 }			
G. 2.—Contingencies			
O. 1,800 }	800	542	—258
R. —1,000 }			
<i>Col. 1.</i> —Composed of small savings in different Provinces.			
H.—Grants-in-aid to Vizagapatam Port			
S. 50,000	50,000	50,000	..
<i>Col. 1.</i> —Due to the decision that an annual Grants-in-aid should be made to cover the deficits of the Vizagapatam Port. (See note).			
<b>I.—English Charges (High Commissioner) on     Stores, etc.</b>	2,000	453	—1,547
<i>Col. 4.</i> —Decrease in indents (about Rs. 1,013) and reduction in prices (about Rs. 534).			
F Surrender of Rs. 1,000 offered.			
<b>J.—Loss or Gain by Exchange</b>	..	—2	—2
Surrenders or withdrawals within Grant			
Gross R. —617	—617	..	+617
Deductions R. 617	617	..	—617
Totals			
Non-voted			
Gross . . . . .	10,02,831	10,00,365	—2,466
Deductions . . . . .	—96,631	—96,219	+412
Net . . . . .	9,06,200	9,04,146	—2,054
Voted			
Gross . . . . .	11,72,700	11,73,021	+321
Deductions . . . . .	—20,700	—21,240	—540
Net . . . . .	11,52,000	11,51,781	—219

## NOTE.

*Sub-head H.—Grants in-aid to Vizagapatam Port.*—The Government of India have decided that as for some years the income of the Vizagapatam Port will not be sufficient to meet the ordinary expenses of the Port, excluding interest charges on capital outlay, an annual grant-in-aid should be made to the Port Fund Reserve Account, commencing from the year 1935-36, to enable it to meet the annual deficit in the ordinary working of the Port.

## GRANT No. 47.—LIGHTHOUSES AND LIGHTSHIPS.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 27 (1).—LIGHTHOUSES AND LIGHTSHIPS ".			
A.—Direction (Headquarters Establishments):			
A. 1.—Pay of Officers			
O. 45,700 } .	38,100	38,051	—19
R. —7,600 }			
Col. 1.—Due to an officer proceeding on leave out of India.			
A. 2.—Pay of Establishments			
O. 35,400 } .	31,210	31,070	—140
R. —4,190 }			
A. 3.—Allowances, Honoraria, etc.			
O. 15,900 } .	13,800	14,200	+400
R. —2,100 }			
A. 4.—Supplies and Services			
O. 800 } .	828	814	—14
R. 28 }			
A. 5.—Contingencies			
O. 5,600 } .	3,800	4,258	+458
R. —1,800 }			
Col. 1.—Less miscellaneous expenditure than anticipated. Col. 4.—Certain book adjustments after the close of the year.			
A. 7.—Contribution to Depreciation Fund			
	1,22,500	1,24,553	+2,053
Col. 4.—Represents contribution to new assets acquired. The contribution is worked out after the close of the year when the actual position is known.			
A. 8.—Contribution to Additions and Replacements Reserve Fund . . . . .			
	1,00,800	1,00,361	—439
A. 9.—Cost of Accounts and Audit Staff			
O. 11,100 } .	17,800	18,399	+599
R. 6,700 }			
Col. 1.—Increase in the charges of the Accountant General, Central Revenues, on a correct calculation instead of on a percentage basis and adjustment of certain charges of the previous year. Col. 4.—Unexpected increase in the charges of the Accountant General, Bombay on account of biennial audit of the Aden Lighthouse District.			
A. 10.—Pensionary Charges			
O. 14,500 } .	15,200	15,285	+85
R. 700 }			
A. 11.—Contribution by Government to Provident Funds . . . . .			
	3,900	3,798	—102
A. 12.—Cost of portion of Commerce Department Establishment			
O. 13,200 } .	13,531	13,531	..
R. 331 }			
A. 13.—Contribution to General Reserve Fund of Lighthouses and Lightships			
O. 62,000 } .	86,801	1,02,036	+15,235
R. 24,801 }			

Cols. 1 and 4.—Unanticipated increase in receipts from light dues.



Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—Direction (Headquarters Establishments)—<i>concl'd.</i></b>			
<b>A. 14.—Other Establishments (including charges incurred in England)</b>			
O. 8,000 }	13,000	12,924	—76
R. 5,000 }			
<i>Col. 1.—See A. 1 and A. 15.</i>			
<b>A. 15.—Deduct—English Charges</b>			
O. —8,000 }	—13,000	—12,924	+76
R. —5,000 }			
<i>Col. 1.—Due to an officer proceeding on leave out of India. See A. 1., and A. 14.</i>			
<b>B.—Lighthouses Working Expenses :</b>			
<b>B. 1.—Pay of Establishments</b>			
O. 1,03,700 }	99,486	98,926	—560
R. —4,214 }			
<b>B. 2.—Allowances, Honoraria, etc.</b>			
O. 25,400 }	24,606	24,503	—103
R. —794 }			
<b>B. 3.—Supplies and Services</b>			
O. 1,05,300 }	99,882	91,645	—8,237
R. —5,418 }			
<i>Col. 4.—Mainly in Madras (Rs. 5,453) due to non-payment for the work of re-roofing the quarters at Muttum Point Lighthouse, before the close of the year, owing to the late receipt of the contractor's bill.</i>			
<b>B. 4.—Contingencies</b>			
O. 14,600 }	15,595	15,303	—292
R. 995 }			
<b>B. 5.—Grants-in-aid, Contributions, etc. .</b>			
O. 15,100 }	14,820	14,820	..
R. —280 }			
<b>B. 6.—Establishment Charges paid to other Governments, Departments, etc.</b>			
Non-voted O. 8,800 }	9,116	9,116	..
M. 316 }			
Voted O. 33,400 }	33,231	32,798	—433
R. —169 }			
<b>B. 7.—Deduct—Establishment and other charges recovered from other Governments, Departments etc.</b>			
O. —10,600 }	—10,530	—10,592	—62
R. 70 }			
<b>C.—Lightships working Expenses:</b>			
<b>C. 1.—Pay of officers.</b>			
O. 13,500 }	13,659	13,634	—25
R. 159 }			
<b>C. 2.—Pay of Establishments</b>			
O. 37,900 }	38,211	38,203	—8
R. 311 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>C.—Lightships Working Expenses—concl'd.</b>			
C. 3.—Allowances, Honoraria, etc.			
O. 7,100 }	7,608	7,638	+30
R. 508 }			
C. 4.—Supplies and Services			
O. 71,800 }	67,046	65,268	—1,778
R. —4,754 }			
C. 5.—Contingencies			
O. 11,100 }	10,544	10,504	—40
R. —556 }			
C. 6.—Grants-in-aid, Contributions, etc.			
Non-voted	600	600	..
Voted O. 5,000 }	4,986	4,986	..
R. —14 }			
C. 7.—Establishment charges paid to other Governments, Departments, etc.			₹
Non-voted O. 10,600 }	10,500	10,500	..
M. —100 }			
Voted O. 67,300 }	59,586	59,556	—30
R. —7,714 }			
D.—English Charges			
O. 8,000 }	13,000	12,924	—76
R. 5,000 }			
Col. 1.—Insufficient provision for leave salaries.			
E.—Loss or Gain by Exchange . . .	..	—67	—67
Surrenders or withdrawals within Grant			
Gross R. —4,930 . . .	—4,930	..	+4,930
Deductions R. 4,930 . . .	4,930	..	—4,930
Totals { Non-voted . . . . .	20,216	20,216	..
{ Voted { Gross . . . . .	9,58,600	9,69,921	+11,321
{ Deductions . . . . .	—18,600	—23,516	—4,916
{ Net . . . . .	9,40,000	9,46,405	+6,405

## NOTE.

The final excess in the voted section of the grant has been caused by sub-head A-13.  
In this connection see also paragraph 238 of the Commercial Appendix.

## GRANT No. 48.—SURVEY OF INDIA.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
MAJOR HEAD "30.—SCIENTIFIC DEPARTMENTS".				
A.—Controlling and Administrative Staff :				
A. 1.—Pay of Officers				
Non-voted O.	88,200	88,600	88,267	—333
M.	400			
Voted O.	39,000	34,100	34,693	+593
R.	—4,900			
A. 2.—Allowances, Honoraria, etc.				
Non-voted O.	10,700	9,700	9,415	—285
M.	—1,000			
Voted O.	6,400	5,200	5,176	—24
R.	—1,200			
Col. 1.—Un-utilized provision for the Calcutta Compensatory and house-rent allowance in respect of an officer on leave.				
B. —Headquarters Offices :				
B. 1.—Pay of Officers				
Non-voted O.	40,100	44,300	44,173	—127
M.	4,200			
Voted O.	62,100	67,000	65,930	—1,070
R.	4,900			
B. 2.—Pay of Establishments				
O.	4,89,300	4,83,300	4,82,228	—1,072
R.	—6,000			
B. 3.—Allowances, Honoraria, etc.				
Non-voted O.	12,700	14,900	14,665	—235
M.	2,200			
Col. 1.—Chiefly arrear house-rent allowance (Rs. 500) ; and unforecasted appointment of two additional officers (Rs. 1,400).				
Voted O.	29,500	25,500	25,147	—353
R.	—4,000			
B. 4.—Customs Duty on Stores				
O.	8,000	7,500	3,844	—3,656
R.	—500			
Col. 4.—Chiefly delay in indent for and receipt of stores. See Note 3.				
B. 5.—Other Supplies and Services				
O.	25,200	20,700	20,458	—242
R.	—4,500			
Col. 1.—Supplies received from Mathematical Instrument Office by other branches of the Survey of India were not debited to the accounts of the latter, due to a post budget change in accounting procedure. See also Note 4.				
B. 6.—Contingencies	..	44,500	43,862	—638

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>C.—Mathematical Instrument Office :</b>			
<b>C. 1.—Pay of Officers</b>			
<i>Non-voted</i> O. 4,700 }	15,300	15,198	—102
M. 10,600 }			
<i>Col. 1.</i> —Leave salary drawn in India by an officer for a longer period than anticipated.			
Voted ..	29,100	28,805	—295
<b>C. 2.—Pay of Establishments</b>			
O. 1,53,600 }	1,63,600	1,63,483	—117
R. 10,000 }			
<b>C. 3.—Allowances, Honoraria, etc.</b>			
<i>Non-voted</i> O. 1,000 }	..	..	..
M. —1,000 }			
<i>Col. 1.</i> —Non-drawal of passage by the officer referred to in the note under C. 1.—non-voted.			
Voted O. 3,000 }	3,500	3,405	—95
R. 500 }			
<b>C. 4.—Customs Duty on Stores</b>			
O. 4,000 }	2,000	1,439	—561
R. —2,000 }			
<i>Cols. 1 and 4.</i> —See B. 4 and also Note 3.			
<b>C. 5.—Other Supplies and Services</b>			
O. 58,000 }	80,300	80,061	—239
R. 22,300 }			
<i>Col. 1.</i> —Larger demands for extra-departmental supplies and replacement of worn out tools and plants.			
<b>C. 6.—Contingencies</b>			
O. 13,300 }	11,800	11,893	+93
R. —1,500 }			
<b>D.—Survey Parties—General :</b>			
<b>D. 1.—Pay of Officers</b>			
<i>Non-voted</i> O. 3,27,200 }	2,99,000	2,96,251	—2,749
M. —28,200 }			
Voted ..	3,32,300	3,37,014	+4,714
<i>Col. 4.</i> —Chiefly un-expected drawal of leave salary in India by two officers (Rs. 3,000). and adjustment of pay of an officer provided under “Non-voted” (Rs. 1,700).			
<b>D. 2.—Pay of Establishments</b>			
<i>Non-voted</i> ..	26,100	26,528	+428
Voted ..	6,68,500	9,70,549	+2,049
<b>D. 3.—Allowances, Honoraria, etc.</b>			
<i>Non-voted</i> O. 53,700 }	51,500	46,161	—5,339
M. —2,200 }			
<i>Col. 4.</i> —Appointment of a voted officer instead of a non-voted officer as provided (Rs. 1,400) and non-drawal of allowances by two officers (Rs. 2,700) working in remote localities.			
Voted O. 2,75,200 }	2,76,400	2,72,077	—4,323
R. 1,200 }			

Major Head and Sub-head		Final Appropriation.	Actual Expenditure.	Excess+ Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>D.—Survey Parties—General—concl'd.</b>				
D. 4.—Customs duty on Stores		4,600	3,167	—1,433
	<i>Col. 4.—See B. 4 and also Note 3.</i>			
D. 5.—Purchase and Maintenance of Stores, Tents, etc.				
	O. 27,900	32,600	30,583	—2,017
	R. 4,700			
<i>Col. 1.—Unforeseen demands for tents. Col. 4.—Payment deferred pending production of legal authority from the heirs of a deceased contractor.</i>				
D. 6.—Conveyance of Tents, Stores, Records, etc.	O. 1,21,000	1,56,200	1,55,955	—245
	R. 35,200			
<i>Col. 1.—Cost of conveyance in the almost unknown territory on the borders of Assam and Burma proved higher than the forecast.</i>				
D. 7.—Jungle clearing and Line Cutting				
	O. 15,200	8,900	7,318	—1,582
	R. —6,300			
<i>Cols. 1 and 4.—Actual density of jungle was below the estimate.</i>				
D. 8.—Other Supplies and Services				
	O. 66,200	42,500	35,592	—6,908
	R. —23,700			
<i>Col. 1.—Mainly due to the change in accounting procedure referred to in the note under B. 5. Col. 4.—Absence of facility for payments in the area of work in remote unadministered tracts; also uncertainty about the close of the field season—See Note 1, page 133 of the Appropriation Accounts for 1934-35. See also Note 4.</i>				
D. 9.—Contingencies				
	O. 84,600	93,100	85,217	—7,883
	R. 8,500			
	<i>Col. 4.—See D. 8.</i>			
D. 10.—Warm Clothing				
	O. 20,400	23,200	22,128	—1,072
	R. 2,800			
D. 11.—Cost of police guards supplied to the Survey of India at Dehra Dun.		1,900	1,824	—76
D. 12.—Grants-in-aid, Contributions, etc.				
	O. 2,600	800	748	—52
	M. —1,800			
<i>Col. 1.—Non-recruitment in the Military cadre of class i Officers.</i>				
<b>E.—Deduct—Establishment and other charges recovered from other Governments, Departments, etc.:</b>				
E. 1.—Recoveries from Provincial Governments, Departments, Indian States, and Private bodies for Survey work done for them:				
E. 1 (1).—Burma				
	O. —1,02,200	—89,700	—89,568	+132
	R. 12,500			
E. 1 (3).—Other Provincial Governments, Departments, Indian States, etc.				
	O. —44,300	—1,37,500	—1,39,281	—1,781
	R. —93,200			
<i>Col. 1.—Contribution by Indian States for survey work exceeded the original forecast.</i>				
E. 2.—Recoveries from Provincial Govern- ments, Departments, Indian States and Private bodies for supply of Extra-Departmental Maps, Diagrams, Plans, Charts, etc.				
	O. —1,28,800	—1,23,800	—1,21,579	+2,221
	R. 5,000			
<i>Col. 4.—Fluctuation in demands.</i>				

## Major Head and Sub-head.

Final  
Appropriation.Actual  
Expenditure.Excess +  
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

E.—*Deduct*—Establishment and other charges recovered from other Governments, Departments, etc.—*concl'd.*

E. 3.—Recoveries from Provincial Governments, Departments, Indian States and private bodies for supply of instruments manufactured or repaired to order

O.	—1,00,000	}	—1,23,800	—1,72,257	—48,457
R.	—23,800				

*Cols. 1 and 4.*—See E. 2.

E. 4.—Recoveries from Provincial Governments for forest map work —40,200 —40,070 +130

E. 5.—Recoveries from the Defence Department

O.	—4,57,800	}	—4,54,800	—4,58,870	—4,070
R.	3,000				

E. 6.—Other Miscellaneous Recoveries

R.	—3,000	—3,000	—3,267	—267
----	--------	--------	--------	------

*Col. 1.*—Unexpected demands.

F.—Works	O.	1,500	}	500	465	—35
	R.	—1,000				

G.—English Charges (High Commissioner) on Stores

O.	1,00,000	}	1,10,000	54,680	—55,320
R.	10,000				

*Col. 1.*—In anticipation that a surrender of Rs. 56,000 indicated in the Revised Estimates was being accepted by Government the additional appropriation was subsequently obtained to provide for certain payments earlier than expected. No intimation of acceptance of the surrender was, however, received. *Col. 4.*—Excluding the additional appropriation, the saving is Rs. 45,320, due to fewer indents (about Rs. 10,933), reduction in prices (about Rs. 5,600) and liabilities carried forward to 1936-37 (about Rs. 28,787).

H.—Loss or Gain by Exchange	..	—284	—284
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Surrenders or withdrawals within Grant

Gross	R.	—44,500	—44,500	..	+44,500
-------	----	---------	---------	----	---------

Deductions	R.	99,500	99,500	..	—99,500
------------	----	--------	--------	----	---------

Totals	{	Non-voted	{	Gross	5,50,200	5,41,406	—8794
				Gross	29,84,300	29,46,709	—37,591
				Deductions	—8,73,300	—10,24,892	—1,51,592
				Net	21,11,000	19,21,817	—1,89,183

## NOTES.

1. The total voted saving in the Indian portion of the Grant has been mainly caused by the group sub-head E. and is chiefly due to inevitable fluctuations in demands from outside bodies for survey work and supplies of maps, instruments, etc.

The percentage of variations under this group head for the four years ending 1935-36 are +7.6, —3, —2 and —6 respectively.

2. Reappropriations under sub-heads D. 3-Voted and E. 5 were in the wrong direction, and that under sub-head D. 9 proved to be much in excess of requirements.

3. Sub-heads B. 4, C 4, and D-4.—It was explained by the Controlling Officer in the previous year (*vide* Note 2 on page 133 of the Appropriation Accounts for 1934-35) that variations in connection with customs duty on stores purchased outside India were not susceptible of control, the main difficulty lying in the fact that it could seldom be known until the last moment what proportion of the stores indented for would reach India in the current or the next financial year. The Controlling Officer explained that the submission of indents for English Stores was unavoidably delayed during the year under report, thus making the position still more uncertain and stated that steps had been taken by him to prevent recurrence of delay in the submission of indents in future.

4. Sub-heads B. 5 and D. 8.—Until the financial year 1935-36, the Mathematical Instrument Office levied charges from other branches of the Survey of India for work done for them, and provision for expenditure in their budgets was made accordingly with an off-setting recovery of an equal amount in the *deduct* sub-head pertaining to the Mathematical Instrument Office. Some time after the budget for 1935-36 had been framed, it was decided that the Mathematical Instrument Office being a branch of the Survey of India and constituted for the subsidiary service of that Department should not charge other branches of the same Department.

#### Statement of maps of the Map Record and Issue Office for 1935-36.

	Copies.
Opening Balance on 1st April 1935 . . . . .	2,188,713
Omission since added . . . . .	440
Receipts during the year . . . . .	284,053
Total . . . . .	2,473,206
Issues during the year . . . . .	214,755
Superseded . . . . .	44,578
Closing Balance on 31st March 1936 . . . . .	2,213,873
Total . . . . .	2,473,206

*N.B.*—The receipts from, and issues to the Geodetic Branch Map Office, Dehra Dun, are included in the above statement.

The closing balance excludes the stocks of maps held at the under-noted Agencies :—

		Copies.
(a) The City Branch Agency, Calcutta . . . . .		6,311
(b) The Curator, Government Book Depot, Rangoon . . . . .		23,123
S. CHAKRABARTI, Accountant.	K. M. SUBRAMANIAM, 16-10-36, Assistant Accounts Officer, Office of the Accountant General, Bengal, Calcutta.	O. N. PUSHONG, Superintendent, Officer in Charge, Map Record and Issue Office.
AKSHOY KUMAR DAS, Store-keeper. CALCUTTA :		

The 7th October 1936.

*Review on the store account of the Map Record and Issue Office, Calcutta, for 1935-36.*

The store account this year calls for no special comment.

The Map transactions at Dehra Dun are separately compiled by the Geodetic Branch Map Office and are independently audited by the Accountant General, United Provinces.

Final effect has been given to all suggestions hitherto put forward by Audit.

The physical verification of stock by the Officer-in-Charge was carried out throughout the year at frequent intervals.

CALCUTTA ;  
The 7th October 1936. }

O. N. PUSHONG,  
Superintendent,  
Officer in Charge,  
Map Record and Issue Office.

*Audit Comments.*—The closing stocks of Maps held at the Map Record and Issue Office are compared below :—

1931-32 . . . . .	1,978,345
1932-33 . . . . .	2,077,123
1933-34 . . . . .	2,146,202
1934-35 . . . . .	2,188,713
1935-36 . . . . .	2,213,873

The number of maps superseded and written off during the year 1935-36 amount to 44,578 as against 23,077 in 1934-35.

*Store Account of the Photo Litho Office, Survey of India, for 1935-36.*

Categories.	Opening Balance.	Received.	Issued.	Surplus stock disposed of.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Equipment . . . . .	879	14,193	13,416	777	1,656
(f) Non-Expendable. . . . .	26,130	2,824	6,100	621	(g) 22,234
(f) Expendable . . . . .	48,361	14,892	26,684	855	(h) 35,713
Paper . . . . .	1,73,275	23,218	42,177	..	(i) 1,54,316
Total . . . . .	(a) 2,48,645	(b) 55,127	(c) 88,377	(d) 1,476	(e) 2,13,919

*Result of stock verification.*—No difference.

*Agency employed for revaluation or verification.*—Running checks throughout the year by a stock check clerk and frequent test checks by gazetted officers deputising for the officer in charge.

*General.*—No dead stock was written off.

(a) Includes Rs. 634-2-0 as spare parts of machinery held in Store as dead stock on 1st April 1935, but excludes Rs. 6,824-1-0 on account of stores held in the sub-store of paper, etc., on 31st March 1935.

(b) Includes Rs. 13,576-10-6 as spare parts of machinery held in Store as dead stock.

(c) Includes Rs. 5,801 on account of free supply to survey units and Rs. 13,415-8-6 as spare parts of machinery held in Store as dead stock.

(d) Represents Book value of surplus stock, etc., disposed of in 1935-36.

(e) Excludes stores held in the sub-store of paper, etc., on 31st March 1936, viz., Rs. 10,877-4-0, but includes Rs. 795-4-0 as spare parts of machinery held in Store as dead stock.

(f) Most of these stores are not produced in India and so large stocks have to be held in case of emergency.

(g) Includes Rs. 13,000 of zinc plates. These are sufficient for the printing of about 300 maps in colours. If storage space were available, plates would be kept standing ready for a reprint. Owing to lack of storage space, old plates are cleaned off and used again and the stock of new plates cannot be taken into use.

(h) Approximate 1 1/3 years supply. As some articles are only obtainable abroad, a larger stock of these has to be kept.

(i) A special class of paper not manufactured in India is required for printing maps. In 1914-1920 great difficulties were experienced in getting suitable paper and therefore large stocks are now maintained.

AMULYA RATAN BANERJI,  
Store Accountant.

G. F. HEANEY, Major, R. E.,  
Officer in Charge, Photo Litho Office,  
Survey of India.

M. L. BISWAS,  
Chief Store Keeper.

R. M. ROY,  
15-10-36.

Assistant Accounts Officer,  
Office of Accountant General, Bengal,  
Calcutta.

CALCUTTA ;  
26th September 1936.



*Review on the store account of the Photo Litho Office, Survey of India, Calcutta, for 1935-36.*—Stocks were subject to a routine running check and routine test verification during the year.

2. Surplus stocks to the extent of Rs. 1,476 were disposed of by public auction in the year under review.

3. Total value of issues during the year was Rs. 88,377 against Rs. 85,443 of 1934-35 whereas the total value of receipt was Rs. 55,127 against Rs. 96,159. The stores have been valued and accounted for on the same system as was in use last year.

4. This great reduction in the value of receipts and consequently in the value of the closing balance is due to two main causes.

(1) The receipt of a considerable part of the indent for European Stores for 1935-36 after the close of the financial year.

(2) Arrangements to purchase certain items of stores such as plate glass, for photographic negatives, in India which had previously to be imported thus reducing the amount which it is necessary to keep in reserve to meet emergencies.

G. F. HEANEY,

CALCUTTA ;  
The 26th September 1936. }

Major, R. E.,  
Officer in charge, Photo Litho Office,  
Survey of India, Calcutta.

*Audit Comment.*—The closing balance of the year which amounted to Rs. 2,13,919 though slightly less than that of the previous year was still more than twice the total issues during the year which amounted to Rs. 88,377.

*Store Account of the Maps published and stocked by the Survey of India Department at Dehra Dun for 1935-36.*

	Copies.
(a) Opening balance on 1st April 1935 . . . . .	100,114
(b) Omissions since added . . . . .	1,434
(c) Receipts from Calcutta . . . . .	5,470
(d) Receipts from Dehra Dun . . . . .	14,236
(e) Total . . . . .	121,254
(f) Issues during the year . . . . .	13,719
(g) Transfers to Calcutta . . . . .	2,392
(h) Superseded . . . . .	3,337
(i) Shortages by physical check . . . . .	164
(j) Closing balance on 31st March 1936 . . . . .	101,642
(k) Total . . . . .	121,254

*Review on the store account of the Map Record section of the Geodetic Branch, Dehra Dun for 1935-36.*

1. Two stock verification registers showing the number of copies of each map actually found in stock, the number given in the ledger concerned and the number found in excess or deficit, were opened with effect from July and November 1935.

2. Numerous ledgers showing both receipts and issues of all scales and classes of maps are maintained.

DEHRA DUN ;  
The 28th August 1936. }

F. C. PILCHER,  
Officer-in-Charge.

*Audit Comment.*—The annual statement of the Map store account at Dehra Dun for 1935-36 was found to be correct subject to the following remarks:—

The Surveyor General ordered that the summary of accounts should clearly indicate the disposal of all maps published at Dehra Dun except Forest Maps. In the annual accounts the Extra-departmental maps were excluded. The procedure adopted appeared contrary to the orders of Surveyor General and their exclusion would require further clear orders of the Surveyor General.

The number of maps (13,719) shown as issued did not agree with the number of maps (16,074) worked out in the office file showing rough and day to day issue of maps. The difference of maps (2,355) would require reconciliation. Besides this difference, there were other minor discrepancies requiring reconciliation which have been brought to notice in the objection statement\*.

\*Accountant General, United Provinces.

## GRANT No. 49.—METEOROLOGY.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "30.—SCIENTIFIC DEPARTMENTS."				
A.—Poona Office :				
A. 1.—Pay of Officers (for all the officers of the Department).				
Non-voted	O. 86,800 } M. —4,650 }	82,150	81,935	—215
Voted	O. 1,86,600 } R. —2,000 }	1,84,600	1,82,521	—2,079
A. 2.—Pay of Establishments				
	O. 1,74,200 } R. —1,500 }	1,72,700	1,71,903	—797
A. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 4,200 } M. 690 }	4,890	4,926	+36
Voted	O. 11,800 } R. —3,400 }	8,400	8,009	—391
Col. 1.—Smaller number of special observations and curtailment of the tour programme.				
A. 4.—Postage and Telephone Charges				
	O. 8,000 } R. 1,100 }	9,100	8,987	—113
A. 5.—Supplies and Services and Contin- gencies				
	O. 62,600 } R. 12,700 }	75,300	74,005	—1,295
Col. 1.—Purchase of some instruments for night observations in connection with night flying scheme and urgent expenditure for the museum in the Poona office.				
B.—Weather and other Telegram charges (in- cluding late fee charges, etc.)				
	O. 7,42,900 } R. —1,12,000 }	6,30,900	6,14,287	—16,613
Col. 1.—Mainly less telegram charges consequent on (1) the temporary transfer of the Quetta Meteorological office to Karachi (ii) reduction of the minimum charges for express telegrams and curtailment of telegraphic expenditure generally. Col. 4.—Less payments than those anticipated on the basis of past actuals ; bills for the last quarter and late fee and certain other charges, adjusted after the end of the year.				
C.—Subsidy paid to the Government of Burma towards upkeep of Wireless station at Dia- mond Island . . . . .				
		1,500	1,500	..
D.—Alipur Office :				
D. 1.—Pay of Establishments				
	O. 64,500 } R. —4,620 }	59,880	59,730	—150
D. 2.—Allowances, Honoraria, etc.				
	O. 15,700 } R. —3,700 }	12,000	12,004	+4
Col. 1.—Chiefly under " Awards " due to receipt of a small number of special observa- tions consequent on comparatively less disturbances in the Bay of Bengal.				
D. 3.—Supplies and Services and Contin- gencies				
	O. 16,000 } R. —2,000 }	14,000	13,864	—136

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>E.—Kodaikanal Observatory :</b>			
E. 1.—Pay of Establishments			
O.     16,700 }			
R.         70 }	16,770	16,766	—4
E. 2.—Allowances, Honoraria, etc.			
Non-voted O.     500 }			
M.     1,290 }	1,790	1,733	—57
Col. 1.—Unforecasted cost of passage of an officer to Japan.			
Voted O.     300 }	20	20	..
R.     —280 }			
E. 3.—Supplies and Services and Contin- gencies			
O.     5,600 }			
R.         380 }	5,980	5,922	—58
<b>F.—Bombay Office and Observatory :</b>			
F. 1.—Pay of Establishments			
O.     23,700 }			
R.         150 }	23,850	24,014	+164
F. 2.—Allowances, Honoraria, etc.			
O.     3,000 }			
R.     —450 }	2,550	2,463	—87
F. 3.—Supplies and Services and Contin- gencies			
O.     8,800 }			
R.         450 }	9,250	9,091	—159
<b>G.—Agra Aerological Observatory :</b>			
G. 1.—Pay of Establishments	1,60,400	1,60,059	—341
G. 2.—Allowances, Honoraria, etc.			
Non-voted O.     500 }			
M.     —130 }	370	360	—10
Voted O.     22,900 }			
R.     —1,000 }	21,900	21,689	—211
G. 3.—Supplies and Services and Contin- gencies			
O.     1,12,900 }			
R.         —480 }	1,12,420	1,13,253	+833
<b>H.—Other Observatories :</b>			
H. 1.—Pay of Establishments	12,600	11,998	—602
H. 2.—Allowances, Honoraria, etc.			
O.     74,700 }			
R.     —3,000 }	71,700	71,829	+129
<b>I.—Karachi Air Service :</b>			
I. 1.—Pay of Establishments			
O.     32,300 }			
R.         —470 }	31,830	31,809	—21
I. 2.—Allowances, Honoraria, etc.			
Non-voted M.     760 }	760	758	—2
Voted O.     8,800 }			
R.     —400 }	8,400	8,432	+32

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess + Saving —		
1	2	3	4		
	Rs.	Rs.	Rs.		
I.—Karachi Air Service— <i>concl'd.</i>					
I. 3.—Contingencies					
O. 8,000 }					
R. 750 }	8,750	8,782	+32		
J.—Scheme of Agricultural Meteorology :					
J. 1.—Pay of Officers					
O. 3,100 }					
R. 5,533 }	8,633	8,625	—8		
<i>Col. 1.</i> —Continuance of Agricultural Meteorology Branch beyond 21st August 1935 upto which date expenditure on the branch was provided for in the budget.					
J. 2.—Pay of Establishments					
O. 4,000 }					
R. 2,740 }	6,740	6,666	—74		
<i>Col. 1.</i> —See J. 1.					
J. 3.—Contribution to Provident Fund					
O. 300 }					
R. 180 }	480	533	+53		
J. 4.—Other charges					
O. 1,900 }					
R. 4,208 }	6,108	6,108	..		
<i>Col. 1.</i> —See J. 1.					
J. 5.— <i>Deduct</i> —Amount recovered from the Imperial Council of Agricultural Research					
O. —9,300 }					
R. —12,661 }	—21,961	—21,931	+30		
<i>Col. 1.</i> —See J. 1.					
K.—Works					
O. 29,500 }					
R. —3,300 }	26,200	25,610	—590		
L.—English Charges (High Commissioner) on Stores					
O. 77,000 }					
R. —25,000 }	52,000	51,400	—600		
<i>Col. 1.</i> —Mainly liabilities carried forward to 1936-37.					
M.—Loss or Gain by Exchange . . . . .					
	..	—268	—268		
Surrenders or withdrawals within Grant					
Gross . . . R.	1,35,339	..	—1,35,339		
Deductions . . R.	12,661	..	—12,661		
<hr/>					
Totals	{ <i>Non-voted</i> . . . . .		89,960	89,712	—248
	{ Voted . . . . .	Gross . . . . .	18,90,300	17,31,611	—1,58,689
		Deductions . . . . .	—9,300	—21,931	—12,631
		Net . . . . .	18,81,000	17,09,680	—1,71,320

## NOTE.

The saving in the voted section of the grant was mainly contributed by the savings in the original appropriation under sub-head B. It has been explained that owing to a change in the method of accounting in 1933-34, and several other factors, a closer estimate was not possible.

## GRANT No. 50.—GEOLOGICAL SURVEY.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD " 30.—SCIENTIFIC DEPARTMENTS "					
A.—Pay of Officers					
Non-voted	O.	1,79,200 }			
	M.	—15,970 }	1,63,230	1,62,172	—1,058
Voted	O.	68,500 }			
	R.	—7,750 }	60,750	60,702	—48
B.—Pay of Establishments					
	O.	56,900 }			
	R.	1,100 }	58,000	57,992	—8
C.—Allowances, Honoraria, etc.					
Non-voted	O.	48,800 }			
	M.	—8,600 }	40,200	38,975	—1,225
Col. 1.—(i) Less touring (Rs. 3,200), (ii) non-drawal of house rent allowance owing to more cases of leave than anticipated (Rs. 4,200) and (iii) Passage concession not availed of to the extent anticipated (Rs. 1,200).					
Voted	O.	35,600 }			
	R.	—3,300 }	32,300	32,195	—105
D.—Supplies and Services					
	O.	26,000 }			
	R.	3,000 }	29,000	29,885	+885
Col. 4.—Mainly customs duty on English Stores received late.					
E.—Contingencies					
	O.	9,500 }			
	R.	100 }	9,600	9,411	—189
F.—Grants-in-aid					
G.—Burma Office :					
The charges connected with Burma office are initially borne by the Central Government and are recovered subsequently from the Burma Government <i>vide</i> sub-head H.					
G. 1.—Pay of Officers					
	O.	5,400 }			
	R.	—40 }	5,360	5,359	—1
G. 2.—Pay of Establishments					
	O.	17,600 }			
	R.	—600 }	17,000	16,951	—49
G. 3.—Other charges					
Non-voted	O.	3,700 }	5,350	5,948	+98
	M.	2,150 }			
Col. 1.—More touring than anticipated.					
Voted	O.	15,500 }			
	R.	—3,230 }	12,270	12,037	—233
Col. 1.—Mainly unutilised provision for the travelling allowances, etc., of an officer who resigned in July 1935.					
H.—Deduct—Establishment charges recovered from other Governments, Departments, etc.					
Non-voted	O.	—3,700 }	—5,850	—5,948	—98
	M.	—2,150 }			
See G. 3.—non-voted.					
Voted	O.	—38,500 }			
	R.	3,870 }	—34,630	—34,347	+283
See G. 1., G. 2, and G. 3—voted.					

## Major Head and Sub-head.

Final  
Appropriation.Actual  
Expenditure.Excess +  
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

I.—English charges (High Commissioner) on  
Stores . . . . .

5,600

4,831

—169

J.—Loss or Gain by Exchange . . . . .

..

—26

—26

Surrenders or withdrawals within Grant

Gross R. 10,720

10,720

..

—10,720

Deductions R. —3,870

—3,870

..

+3,870

Totals { Non-voted { Gross . . . . .  
Deductions . . . . .  
Net . . . . .

2,09,280

2,07,095

—2,185

—5,850

—5,948

—98

2,03,430

2,01,147

—2,283

Totals { Voted { Gross . . . . .  
Deductions . . . . .  
Net . . . . .

2,40,500

2,29,837

—10,663

—38,500

—34,347

+4,153

2,02,000

1,95,490

—6,510

## GRANT No. 51.—BOTANICAL SURVEY.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "30.—SCIENTIFIC DEPARTMENTS."			
A.—Botanical Survey :			
A. 1.—Pay of Officers			
Non-voted O. 11,900 } M. 3 }	11,903	11,903	..
Voted O. 6,000 } R. —1,479 }	4,521	4,107	—414
A. 2.—Pay of Establishments			
O. 15,300 } R. 347 }	15,647	16,605	+958
Col. 4.—Officiating arrangement in leave vacancy. See Note 1.			
A. 3.—Allowances, Honoraria, etc.			
Non-voted . . . . . 2,600 } Voted O. 800 }	2,600	2,158	—442
R. —117 }	683	678	—5
A. 4.—Contingencies			
O. 4,400 } R. —180 }	4,220	4,278	+58
A. 5.—Grants-in-aid, Contributions, etc.	800	800	..
B.—Cinchona Plantation :			
B. 1.—Pay of Officers			
Non-voted O. 12,600 } M. —3 }	12,597	10,587	—2,010
Col. 4.—Due mainly to leave out of India of an officer, who returned in November 1935. See Note 1.			
Voted R. 776	776	776	..
Col. 1.—Appointment of a voted officer in the leave vacancy of a non-voted one.			
B. 2.—Pay of Establishments	7,100	8,564	+1,464
Col. 4.—Chiefly more expenditure on leave salary than anticipated. See Note 1.			
B. 3.—Allowances, Honoraria, etc.			
Non-voted . . . . . 3,900 } Voted O. 1,100 }	3,900	3,558	—342
R. 128 }	1,228	1,913	+685
Col. 4.—Mainly travelling allowance of the special Cinchona Officer for his tour in Burma. See Note 1.			
B. 4.—Plantation charges, Implements and Stores, and Freight and other charges			
O. 65,000 } R. 8,489 }	73,489	73,560	+71
Col. 1.—Under-estimation.			
B. 5.—Contingencies			
O. 1,500 } R. 110 }	1,610	1,633	+23
B. 6.—Amounts paid to Provincial Go- vernments for extraction of quinine from Cinchona-bark			
O. 20,000 } R. —8,777 }	11,223	8,038	—3,185
Col. 1.—Less extraction of bark at a Factory. Col. 4.—Reduction in the rate of extraction. See Note 2.			
B. 7.—Grants-in-aid, contributions, etc.			
M. 703	703	703	..
Col. 1.—Appointment of an officer entitled to passage concessions.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Surrenders or withdrawals within Grant				
	R. 703	703	..	—703
Totals	{ Non-voted	31,703	28,909	—2,794
	{ Voted	1,22,000	1,20,952	—1,048

## NOTES.

1. The Controlling Officer explained that Government was approached about the middle of March for regularising the savings and excesses under various sub-heads including A. 2. (voted) B. 1 (non-voted), B. 2, B. 3 (voted). It appears, however, that the factors leading to savings and excesses under A. 2 (voted), B. 3 (voted) and B. 1 (non-voted) at any rate were known sufficiently early to admit of regularisation being made during the course of the year. This indicates room for improvement in control over expenditure.

2. *Sub-head B. 6.*—The expenditure recorded under this sub-head represents cost of extraction of Quinine Sulphate and Cinchona Febrifuge from Government of India Cinchona bark at the Government of Bengal Quinine Factory, Mungpoo, for the year 1935-36, and has been duly audited by the Accountant General, Bengal. It was mentioned in note 2 on page 140 of the Appropriation Account for 1934-35 that the question of maintenance of store accounts in the Quinine Factory at Mungpoo had not then been decided by the Government of India. Orders have since been issued by them and accordingly fully priced stock accounts of certain major items of stores, are now being maintained.

As a result of the test audit of the accounts for 1934-35, it was found that a sum of Rs. 3,906 was debited against Government of India in excess, in the accounts of that year. The question of the necessary re-adjustment is under the consideration of the Government of Bengal.



## (CINCHONA DEPARTMENT.)

Statement showing the Stock of Government of India Quinine Sulphate for the year ending 31st March 1936.

(Figures rounded off to the nearest lb. and rupee.)

		Value at Rs. 18 per lb.
	Lbs.	Rs.
Stock on 1st April 1935 . . . . .	235,866	42,45,588
Additions to stock during 1935-36—		
Manufacture—	Lbs.	
Trade Quinine . . . . .	17,230	
Crude from bark . . . . .	4,386	
Purified . . . . .	210	
Returns—		
Purified from customers . . . . .	51	
Crude from process . . . . .	1,023	
	22,900	4,12,200
Deductions from stock during 1935-36		
Sales—		
Trade Quinine . . . . .	10,671	
Purified Quinine . . . . .	8,295	
Crude Quinine . . . . .	11,233	
Other issues—		
Java Quinine free distribution to Provinces . . . . .	49,451	
Do. conversion into tablets . . . . .	1,135(a)	
Crude for Trade Quinine work . . . . .	20,111	100,896
Stock on 1st April 1936 . . . . .	(b) 157,870	18,16,128
		28,41,660
(a) Includes 44 lbs. 1 oz. issued on 31st March 1936, for Quinine Reinforced Cinchona Tablets.		
(b) At Indian Museum—		
Java . . . . .	7,363	
Trade . . . . .	2,352	
At Mungpoo—		
Java . . . . .	26,454	
Purified . . . . .	53,991	
Trade . . . . .	33,990	
Crude . . . . .	33,108	
At Naduvattam . . . . .	612	
	157,870	

A. BANERJEA,  
Head Clerk,  
Botanical Survey of India.

C. C. CALDER,  
Director,  
Botanical Survey of India.  
CALCUTTA :  
The 12th November 1936.

Certified that the stock of Government of India quinine sulphate for the year 1935-36 was verified as follows :—

The stock at Indian Museum by the Director, Botanical Survey of India.

The stock at Mungpoo by the Quinologist to the Government of Bengal.

The stock at Naduvattam by the Deputy Director of Agriculture, Ootacamund.

There was no appreciable shortage, depreciation, etc., of quinine sulphate. No revaluation was made, nor was any outside agency employed for the verification of the stock at the Indian Museum, Mungpoo and Naduvattam.

C. C. CALDER,  
Director,  
Botanical Survey of India.  
CALCUTTA :  
The 12th November 1936.

## Statement showing the Stock of Government of India Quinine Sulphate Tablets at Indian Museum for 1935-36.

	Quantity.	Value at Rs. 15-8 per lb.
	Lbs.	Rs.
Stock on 1st April 1935 . . . . .	899	13,935
Addition to stock during 1935-36 . . . . .	1,194	18,507
Deductions from stock during 1935-36 . . . . .	1,225	18,988
Stock on 1st April 1936 . . . . .	868	13,454

A. BANERJEA,  
*Head Clerk,*  
*Botanical Survey of India.*

C. C. CALDER,  
*Director,*  
*Botanical Survey of India.*

CALCUTTA :

*The 12th November 1936.*

The stock has been verified by the Director, Botanical Survey of India.

## Statement showing the Stock of Government of India Cinchona Febrifuge Tablets at Indian Museum for 1935-36.

	Quantity.	Value at Rs. 9-8 per lb.
	Lbs.	Rs.
Stock on 1st April 1935 . . . . .	<i>Nil.</i>	..
Additions to stock during 1935-36 . . . . .	383	3,639
Deductions from stock during 1935-36 . . . . .	155	1,473
Stock on 1st April 1936 . . . . .	228	2,166

A. BANERJEA,  
*Head Clerk,*  
*Botanical Survey of India.*

C. C. CALDER,  
*Director,*  
*Botanical Survey of India.*

CALCUTTA :

*The 12th November 1936.*

The stock has been verified by the Director, Botanical Survey of India.

## Stock Account of Government of India Quinine Re-inforced Cinchona Tablets at Indian Museum for 1935-36.

	Quantity.	Value at Rs. 12-8 per lb.
	Lbs.	Rs.
Stock on 1st April 1935 . . . . .	319	3,988
Addition to stock during the year . . . . .	1,484	18,550
Deductions from stock during the year . . . . .	1,764	22,050
Stock on 1st April 1936 . . . . .	39	488

A. BANERJEA,  
*Head Clerk,*  
*Botanical Survey of India.*

C. C. CALDER,  
*Director,*  
*Botanical Survey of India.*

CALCUTTA :

*The 12th November 1936.*

The stock has been verified by the Director, Botanical Survey of India.

## Statement showing Stock of Government of India Cinchona Febrifuge for 1935-36.

	Quantity.	Value at
	Lbs.	Rs. 9 per lb.
		Rs.
Stock on 1st April 1935 . . . . .	19,687	1,77,183
Additions to stock during 1935-36 . . . . .	1,800	16,200
Deductions from stock during 1935-36—		
Sales . . . . .	4,533	
Conversion into tablets . . . . .	1,671(a)	
Miscellaneous . . . . .	46	
	6,250	56,250
Stock on 1st April 1936 . . . . .	15,237	1,37,133
At Indian Museum . . . . .	1,768	
At Mungpoo . . . . .	13,469	
	<u>15,237</u>	

(a) Includes 132 lbs. issued on 31st March 1936, for Quinine Re-inforced Cinchona Tablets and 366 lbs. for Cinchona Febrifuge Tablets.

A. BANERJEA,  
Head Clerk,  
Botanical Survey of India.

C. C. CALDER,  
Director,  
Botanical Survey of India.

CALCUTTA :  
The 12th November 1936.

## Stock account of Government of India Cinchona bark at Mungpoo for 1935-36.

Particulars.	Bark quantity. Lbs.	Rate per lb. As.	Value. Rs.
Stock on 1st April 1935—			
Burma . . . . .	2,42,489	8	1,21,245
Java . . . . .	(b) 2,56,384	10	(b) 1,60,240
	<u>4,98,873</u>		<u>2,81,485</u>
Received—			
Burma . . . . .	75,569	8	37,784
Issues—			
Burma . . . . .	49,737	8	21,868
Java . . . . .	23,341	10	14,538
	<u>73,078</u>		<u>39,456</u>
Balance on 31st March 1936—			
Burma . . . . .	2,68,321	8	1,34,161
Java . . . . .	2,33,043	10	1,45,652
	<u>5,01,364</u>		<u>2,79,813</u>

(b) Last year's account showed lbs. 256,284 and Rs. 1,60,177 in the quantity and the value columns respectively against the closing balance of Java Bark. The increase of the opening balance by lbs. 100 and Rs. 63 in the year under report is due to a correction made in a local audit conducted after the submission of the store accounts last year.

MUNGPOO ;  
The 3rd July 1936. }

S. C. SEN,  
Quinologist to the Government of Bengal,  
Government Quinine Factory, Mungpoo.

Certified that I have verified the stock of bark for the year 1935-36 as far as practicable without actual weighing, except on arrival, and found it correct. One consignment of Java and one of Burma were reweighed in my presence and the original weight confirmed. No agency was employed for the verification of the stock.

MUNGPOO ;  
The 3rd July 1936. }

S. C. SEN,  
Quinologist to the Government of Bengal.

Countersigned.

C. C. CALDER,  
Director,  
Botanical Survey of India.

**Cinchona Bark Account of the Government Cinchona Cultivation, Mergui District,  
Lower Burma, for 1935-36.**

	Quantity. Lbs.	Value. Rs.
1. Opening balance of stock on 1st April 1935 at As. 8 per lb. . . . .	86,358	43,179
2. Add—Quantity and value of bark harvested during 1935-36 at As. 8 per lb. . . . .	81,722	40,861
3. Deduct—(i) Quantity and value utilized, sold, or otherwise disposed of during 1935-36 (despatched to Calcutta) . . . . .	75,569	37,785
(ii) Quantity and value written off as depreciation, shortage, etc., at As. 8 per lb. . . . .	Nil.	Nil.
4. Net amount of closing balance on 31st March 1936 at As. 8 per lb. . . . .	92,511	46,255

MERGUI ;  
The 19th May 1936. }

G. H. FOTHERGILL,  
Offg. Superintendent,  
Cinchona Cultivation, Burma.

Certified that the stock of Cinchona bark for the year 1935-36 was verified by me. No revaluation was made nor any agency employed for the verification of the stock.

MERGUI ;  
The 19th May 1936. }

G. H. FOTHERGILL,  
Offg. Superintendent,  
Cinchona Cultivation, Burma,

Countersigned.

C. C. CALDER,

*Director,*

*Botanical Survey of India.*

**Stores Account of the Government Cinchona Cultivation, Mergui District, Lower  
Burma, for 1935-36.**

	Rs.
1. The amount of the opening balance being value of stock on the 1st April 1935 . . . . .	(a) 4,858
2. The values received during 1935-36, all local purchases and medicines, etc. . . . .	4,804
3. The values utilized or otherwise disposed of, no sales or disposal . . . . .	5,032
4. The values written off as depreciation, shortage, etc. . . . .	720
5. The amount of the closing balance on 31st March 1936 . . . . .	3,910
(a) Increased by R. 1 due to rounding.	

Certified that I have verified the stock of stores and found it correct.

MERGUI ;  
The 19th May 1936. }

G. H. FOTHERGILL,  
Offg. Superintendent,  
Cinchona Cultivation, Burma.

Countersigned.

C. C. CALDER,

*Director,*

*Botanical Survey of India.*

*Review.*—Substantial steps were taken to liquidate the surplus stocks inasmuch as 49,451 lbs. were distributed free to the various Local Governments except Bengal. The quantity above the Reserve Stock of 150,000 lbs. is only 7,870 lbs. which will inevitably prove inadequate to meet the normal annual distributions.

Manufacture of tablets went on as usual. A small quantity of Cinchona Febrifuge tablets was manufactured with a view to comply with indents from the Punjab.

CALCUTTA :  
The 12th November, 1936.

C. C. CALDER,  
*Director,*  
*Botanical Survey of India.*

## † Audit Comments on the Store Accounts of the Botanical Survey of India.

1. The following table compares the total value of stocks (Quinine and Bark) at the close of the last three financial years :—

(1)	1935-36. (2) Rs.	1934-35. (3) Rs.	1933-34. (4) Rs.
Quinine—			
Sulphate . . . . .	28,41,660	42,45,588	48,17,826
Sulphate Tablets . . . . .	13,454	13,935	6,107
Reinforced Cinchona Tablets . . . . .	488	3,988	Nil.
Cinchona Febrifuge . . . . .	1,37,133	*1,77,183	1,90,323
Cinchona Febrifuge Tablets . . . . .	2,166	Nil.	Nil.
Total . . . . .	29,94,901	*44,40,694	50,14,256
Bark at—			
Mungpoo . . . . .	2,79,813	2,81,422	3,36,377
Mergui . . . . .	46,255	43,179	10,964
Total . . . . .	3,26,068	3,24,601	3,47,341

\* Exclusive of Rs. 24,462 erroneously included last year in the audit comments.

The heavy drops in the stock of the quinine products during the year 1935-36 was mainly due to a reduction in the manufacture of Trade Quinine amounting to about Rs. 3,24,000 and to the free distribution of about Rs. 8,90,000 worth of quinine to the various local Governments except Bengal.

There has been a slight accumulation in the stock of Bark during the year.

2. The Government of India agreed to the waiving of the annual verification of their stock of Crude Quinine at Mungpoo on conditions, among others, that separate accounts are kept of each bin and that as each bin is cleared, any excess or shortage found is adjusted. Six bins of quinine were used up during 1935-36 and an excess of about Rs. 2,900 in one bin and a total shortage of about Rs. 26,700 in the other five bins have been reported to the Government of India for their orders for the necessary adjustment in accounts. In his report, the Director, Botanical Survey of India, states that the excess is mainly due to errors in analysis on which the estimates of the quinine sulphate content of crude quinine was based. In his opinion the percentages of gain and loss appear to be normal.

† Accountant General, Bengal.

## GRANT No. 52.—ZOOLOGICAL SURVEY.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD " 30.—SCIENTIFIC DEPARTMENTS ".					
A.—Pay of Officers :					
Non-voted	O.	39,200	39,232	39,231	—1
	M.	32			
Voted	O.	18,100	13,337	13,337	..
	R.	—4,763			
Col. 1.—(i) Transfer of an officer (Rs. 3,125) and (ii) extension of leave of an officer (Rs. 1,648) out of India.					
B.—Pay of Establishments :					
	O.	38,900	38,350	38,345	—5
	R.	—550			
C.—Allowances, Honoraria, etc. :					
Non-voted	O.	6,800	7,768	7,759	—9
	M.	968			
Voted	O.	5,500	4,510	4,508	—2
	R.	—990			
Col. 1.—See A.—voted.					
D.—Supplies and Services :					
	O.	14,500	19,140	19,092	—48
	R.	4,640			
Col. 1.—Additional expenditure in connection with Library charges (Rs. 1,140) and purchase of cabinets for insect collection (Rs. 3,500).					
E.—Contingencies :					
	O.	6,000	5,663	5,655	—8
	R.	—337			
Surrenders or withdrawals within Grant					
	R.	2,000	2,000	..	—2,000
Totals { Non-voted : : : : : 47,000 46,990 —10					
Voted : : : : : 83,000 80,937 —2,063					

## NOTE.

The extent of variations entered in column 4, as well as the amount surrendered, indicates that current control has been quite satisfactory. (Cf. also paragraph 52 of the Report).

## GRANT No. 53.—ARCHÆOLOGY.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>MAJOR HEAD " 30.—SCIENTIFIC DEPARTMENTS."</b>				
<b>A.—Pay of Officers :</b>				
Non-voted	O. 83,400 } .	84,130	84,508	+378
	M. 730 }			
Voted	. . . . .	95,700	96,613	+913
<b>B.—Pay of Establishments</b>				
	O. 2,15,600 } .	2,17,232	2,16,593	—639
	R. 1,632 }			
<b>C.—Allowances, Honoraria, etc</b>				
Non-voted	O. 6,100 } .	10,837	11,019	+182
	M. 4,737 }			
<i>Col. 1.—More extensive tours than were originally provided for due to resumption of normal touring for supervision of archaeological works which was previously curtailed as a measure of retrenchment.</i>				
Voted	O. 49,300 } .	49,709	50,871	+1,162
	R. 409 }			
<i>Col. 4.—See under non-voted. No saving was anticipated under any other head to allow of a reappropriation to this head.</i>				
<b>D.—Conservation of Ancient Monuments :</b>				
<b>D. 1.—Special repairs of Monuments</b>				
	O. 1,40,200 } .	1,39,191	1,36,808	—2,383
	R. —1,009 }			
<b>D. 2.—Annual maintenance and upkeep of Monuments and attached gardens</b>				
	O. 3,44,800 } .	3,43,710	3,45,244	+1,534
	R. —1,090 }			
<b>D. 3.—Grants-in-aid . . . . .</b>				
		300	300	..
<b>D. 4.—Deduct—amount recovered from other Governments, Departments, etc.</b>				
		—30,000	—30,000	..
<b>E.—Library and Publications</b>				
	O. 17,000 } .	16,580	16,689	+109
	R. —420 }			
<b>F.—Archæological Explorations :</b>				
<b>F. 2.—Pay of Establishments</b>				
	O. 7,000 } .	9,598	9,576	—22
	R. 2,598 }			
<i>Col. 1.—Re-fixation of pay of certain incumbents.</i>				
<b>F. 3.—Allowances, Honoraria, etc.</b>				
	O. 100 } .	500	477	—23
	R. 400 }			
<b>F. 4.—Supplies and Services</b>				
	O. 33,000 } .	27,487	26,679	—808
	R. —5,513 }			
<i>Col. 1.—Curtailement of exploration activities of the department to meet excesses under other heads.</i>				
<b>F. 5.—Contingencies . . . . .</b>				
		600	568	—32

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saying —.
1		2	3	4
		Rs.	Rs.	Rs.
G.—Museums at Lahore, Taxila, Nalanda and in the United Provinces		6,300	6,079	--221
H.—Other Supplies and Services				
	O. 8,100 }	8,900	8,860	--40
	R. 800 }			
I.—Contingencies				
	O. 47,300 }	49,186	49,617	+431
	R. 1,886 }			
J.—Publication of Archæological Materials :				
J. 1.—Pay of Officers				
	O. 2,900 }	..	..	..
	M. —2,900 }			
Col. 1.—Due to suspension of the special duty of Sir John Marshall.				
J. 2.—Pay of Establishments				
	O. 2,400 }	1,180	1,180	..
	R. —1,220 }			
Col. 1.—See J. 1.				
J. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 600 }	..	..	..
	M. —600 }			
Col. 1.—See J. 1.				
Voted	O. 300 }	84	84	..
	R. —216 }			
Col. 1.—See J. 1.				
J. 4.—Contingencies				
	O. 400 }	44	44	..
	R. —356 }			
Col. 1.—See J. 1.				
K.—Works				
	O. 9,600 }	11,699	11,312	--387
	R. 2,099 }			
Col. 1.—Execution of works at Taxila and Nikra not originally contemplated.				
Totals	Non-voted	94,967	95,527	+560
	Gross	9,78,000	9,77,594	--406
	Deductions	—30,000	—30,000	..
	Net	9,48,000	9,47,594	--406

## IMPORTANT COMMENTS.

Short credit of Rs. 2,004 (round) into a Government Treasury of the sale-proceeds of tickets for admission to the Archæological Areas in a Fort.—Out of the sale-proceeds of admission tickets to the Archæological area in a Fort during the period from November 1931 to 31st May 1933, sums aggregating Rs. 2,004 (round) were not credited by the Custodian of the Area, a



retired Military Officer, who was a part-time officer. Under standing orders the Custodian was required to credit the amount of the daily sale-proceeds of tickets into the treasury on the morning of the following working day and to send each month to the controlling officer a statement showing the total number (specifying the serial numbers) of tickets sold and their value supported by a consolidated treasury receipt. The check of these statements in the office of the controlling officer revealed discrepancies which the Custodian was asked to reconcile. This he did for some time but later on, avoided the submission of the monthly accounts and consolidated treasury receipts on one pretext or another. This necessitated a check of the accounts on the spot which revealed short credit of the amount referred to and also showed that the books and accounts had not been kept in a satisfactory manner by the Custodian ever since his appointment in 1931. The accounts for the period from November 1931 to May 1933 were also locally audited by the audit office and the total amount of short credit noticed therein was found to agree with the figures worked out by the controlling officer.

The Government of India, to whom the case was reported, came to the conclusion that the primary responsibility for the total loss lay with the Head of the Department but as he had retired from service, no disciplinary action against him was possible. Of the other three officers, who held charge of the circle from time to time, one was exonerated and the remaining two warned for the future. As regards the Custodian himself, the Government of India observed that an unsuitable appointment to the post involving the control of daily and varying receipts of money was the primary cause of the loss and more care should be exercised in such selections in future. As under legal advice no criminal responsibility on the part of the Custodian could be maintained and as he was reported to have no property, the question of recovery from him could not be pursued and the Government of India sanctioned the write-off of the loss of Rs. 2,004 (round).

To prevent a recurrence of such losses, the relevant departmental rules and orders have been suitably amended.

2. *Recovery of Rs. 27,830 by the Archæological Department in a land acquisition case relating to a tomb under that Department.*—To improve a tomb which is a Central Protected Monument, some land around it was acquired in May 1919 under the Land Acquisition Act at an estimated cost of Rs. 13,885. As a result, however, of an appeal preferred by the owners of the land, the award was enhanced to Rs. 39,855 which was paid by the Archæological Department in March 1926.

On a further appeal by Government to the High Court the case was finally decided in June 1933 with the result that while the Archæological Department had to pay a sum of Rs. 3,477 on account of enhanced compensation to one party, the amounts of Rs. 14,425, Rs. 13,305 and Rs. 100 aggregating Rs. 27,830 were ordered to be recovered from the other three parties.

Only the last mentioned amount has so far been recovered. The latest correspondence on the subject shows that the judgment debtor in respect of the first amount is dead and that his legal representatives have already been brought on record and that there is every likelihood of the recovery of the decretal amount. As regards the second party, steps are being taken to realise the whole amount by attachment of the party's immovable property in another district.

## GRANT No. 54.—MINES.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
<b>MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."</b>					
<b>A.—Pay of Officers</b>					
Non-voted	O.	90,100	88,069	88,068	—1
	M.	—2,031			
Voted	O.	46,800	46,709	46,709	..
	R.	—91			
<b>B.—Pay of Establishments</b>					
	O.	45,800			
	S.	1,700	47,375	47,586	+211
	R.	—125			
<b>C.—Travelling Allowances</b>					
Non-voted	O.	18,700	17,793	17,047	—746
	M.	—907			
Voted	O.	12,300	14,300	14,242	—58
	S.	2,000			
<i>Col. 1.—Under-estimation of expenditure (Rs. 1,500) and payment of certain arrears (Rs. 500).</i>					
<b>D.—Other Allowances, Honoraria, etc.</b>					
Non-voted			2,200	3,592	+1,392
<i>Col. 4.—Mainly unforecasted cost of passage of an officer.</i>					
Voted	O.	700	600	728	+128
	R.	—100			
<i>Col. 4.—Unforeseen passage of an officer's family, adjusted after the close of the year.</i>					
<b>E.—Allowances and other charges in connection with Examinations</b>					
			5,200	5,152	—48
<b>F.—Supplies and Services and Contingencies</b>					
	O.	9,200			
	S.	300	9,666	10,266	+600
	R.	166			
<i>Col. 4.—Mainly rent of telephone lines left unprovided for.</i>					
<b>G.—English charges (High Commissioner) on stores</b>					
	R.	150	150	133	—17
<b>H.—Loss or Gain by Exchange</b>					
			..	—1	—1
<b>Totals</b>					
{	Non-voted	. . . . .	1,08,062	1,08,707	+645
	Voted	. . . . .	1,24,000	1,24,815	+815

## NOTES.

1. Sub-head D in the non-voted section and sub-heads B and F in the voted section are mainly responsible for the final excesses in the grant.

2. Sub-head E.—Examination fees realised during the year amounted to Rs. 7,498.

## GRANT No. 55.—OTHER SCIENTIFIC DEPARTMENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".			
A.—Grants-in-aid to Central Museum :			
A. 1.—Grant for Maintenance . . . . .	28,000	27,955	—45
A. 3.—Deduct—Recoveries . . . . .	—8,000	—7,975	+25
B.—Grants-in-aid to Scientific Societies and Institutes :			
B. 1.—Indian Institute of Science, Bangalore . . . . .	1,50,000	1,50,000	..
B. 2.—Bose Research Institute, Calcutta .	53,000	53,000	..
B. 3.—Indian Association for the cultiva- tion of Science, Calcutta . . . . .	18,000	18,000	..
B. 4.—Asiatic Society of Bengal . . . .	5,000	5,000	..
B. 5.—Bhandarkar Oriental Research Ins- titute, Poona . . . . .	4,000	4,000	..
B. 6.—Indian Statistical Institute, Calcutta	5,000	5,000	..
Totals { Gross . . . . .	2,63,000	2,62,955	—45
{ Deductions . . . . .	—8,000	—7,975	+25
{ Net . . . . .	2,55,000	2,54,980	—20

## NOTE.

*Central Museum, Calcutta.*—In accordance with the wishes of the Public Accounts Committee, as expressed in its proceedings of the year 1934, a statement is given below showing the total Receipts and Expenditure attributable to the Central Museum, Calcutta. The excess of expenditure over total receipts was Rs. 1,59,194. This was met to the extent of Rs. 894 by reduction of the General Museum Fund in the custody of the Trustees and the balance from the public funds either by way of grants-in-aid (of which the Bengal Government contributed Rs. 7,975) or direct expenditure of the Government of India.

## CENTRAL MUSEUM, CALCUTTA, 1935-36.

Receipts.		
I. Trustees Office		
(i) Rent of refreshment room and shed . . . . .		Rs. 84 (a)
(ii) Sale of Guides and Books . . . . .		65 (a)
(iii) Sale of two old clocks . . . . .		90 (a)
(iv) Interest on Post Office Savings Bank deposit accrued upto 1-4-35 .		204 (a)
(v) Sale proceeds of ' Indian Museum ', 1814-1914 . . . . .		10 (b)
(vi) Ticket Sale. . . . .		1,116 (b)
II. Art Section and Art Gallery		
(vii) Sale of bromide prints . . . . .		44 (b)
III. Archaeological Section		
(viii) Sale of photographs, catalogues of coins, Archaeological catalogues and old papers . . . . .		54 (b)
Total Receipts . . . . .		1,667

(a) Credited to the General Museum Fund.

(b) Government of India direct transactions.

*Expenditure.*

	Pay of Officers.	Pay of Establish- ments.	Allowan- ces.	Contingen- cies and other expenses.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Trustees' Office . . .	..	14,059	..	20,696	34,755 (a)
2. Art Section and Art Gallery. . .	..	7,570	..	2,915	10,485
3. Geological Section . .	1,800	3,925	..	1,211	7,336 (b)*
4. Botanical Section . .	11,902	8,636	1,896	2,908	25,342 (b)
5. Zoological Section . .	17,523	25,563	2,615	12,374	58,075 (b)
6. Archæological Section .	5,636	12,164	2,231	4,837	24,868 (b)
Total Expenditure . .	36,861	71,917	6,742	45,341	1,60,861

\*As the audit of the Geological Section was not due this year, the compilation of figures has only been checked with reference to local records.

(a) Including Rs. 16,391 on account of Municipal tax on Museum Buildings accounted for under grant 76—Miscellaneous.—sub-head F.—Rent, Rates and Taxes.

(b) Government of India direct transactions, accounted for under Grants 50, 51, 52 and 53 respectively.

## GRANT No. 56.—EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1	2	3	4	
	Rs.	Rs.	Rs.	
MAJOR HEAD " 31.—EDUCATION ".				
A.—Grants-in-aid to Universities . . . . .	5,51,700	5,51,700	..	
B.—Grants-in-aid to Non-Government Second- ary and Primary Schools				
Non-voted O. 27,000 } M. —1,391 }	25,609	25,609	..	
Voted O. 53,800 } R. —6,495 }	47,305	47,305	..	
C.—Government Primary Schools :				
C. 1.—Pay of Establishments . . . . .	1,100	875	—225	
C. 2.—Contingencies and Miscellaneous	100	6	—94	
Closure of the Girls school at Pusa.				
D.—Scholarship and Other Miscellaneous Charges :				
D. 1.—Grants-in-aid . . . . .	900	900	..	
D. 2.—Other Charges				
Non-voted O. 1,000 } M. —307 }	693	693	..	
Voted O. 3,400 } R. —128 }	3,272	3,272	..	
E.—General—Miscellaneous :				
E. 1.—Pay of Establishments				
O. 1,000 } M. —1,000 }	..	..	..	
Col. 1.—Non-utilization of the provision for leave salary.				
E. 2.—Allowances Honoraria, etc.				
O. 2,000 } M. —1,116 }	884	875	—9	
Col. 1.—Retirement of an officer under Premature Retirement rules.				
Surrenders or withdrawals within Grant				
R. 6,623	6,623	..	—6,623	
<hr/>				
Totals	{ Non-voted . . . . .	27,186	27,177	—9
	{ Voted . . . . .	6,11,000	6,04,058	—6,942
<hr/>				

## GRANT No. 57.—MEDICAL SERVICES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "32—MEDICAL".			
A.—Medical Establishment—Superintendence :			
A. 1.—Pay of Officers			
O. 1,00,300 } .	1,01,703	1,08,753	+7,050
M. 1,403 }			
Col. 4.—Debit on account of leave salary of an officer received too late in the year to admit of necessary provision being sanctioned.			
A. 2.—Pay of Establishments			
O. 1,13,100 } .	1,07,500	1,06,934	—566
R. —5,600 }			
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 13,000 } .	14,000	14,369	+369
M. 1,000 }			
Voted O. 20,800 } .	20,735	20,377	—358
R. —65 }			
A. 4.—Grants-in-aid, Contributions, etc.			
O. 2,400 } .	2,206	2,205	—1
M. —194 }			
A. 5.—Contingencies			
O. 18,100 } .	19,900	19,639	—261
R. 1,800 }			
A. 6.—Deduct—Expenditure charged to the Grant for Public Health No. '58'			
O. —60,300 } .	—58,900	—58,525	+375
R. 1,400 }			
A. 7.—Deduct—Expenditure recovered from Military			
Non-voted . . . . .	—24,200	—24,200	..
Voted . . . . .	—36,700	—36,700	..
B.—Medical Establishment—District Medical Officers :			
B. 1.—Simla/New Delhi :			
B. 1 (1).—Pay of Officers			
Non-voted O. 35,300 } .	34,830	34,739	—91
M. —470 }			
Voted O. 9,600 } .	7,247	7,227	—20
R. —2,353 }			
B. 1 (3).—Other Charges			
Non-voted O. 3,800 } .	4,056	3,349	—707
M. 256 }			
Col. 4.—Due partly to less expenditure on account of cost of passages than was anticipated and partly to adjustment of travelling allowance of a certain officer inadvertently against Grant No. 80 (Delhi Area Grant).			
Voted O. 5,400 } .	5,108	4,966	—142
R. —292 }			
B. 1. (4) Grants-in-aid, Contributions, etc.			
O. 900 } .	1,153	1,163	..
M. 253 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>B.—Medical Establishment—District Medical Officers—concl'd.</b>			
<i>B. 2.—North-East Frontier, Assam :</i>			
<i>B. 2 (1).—Pay of Officers</i>			
O. 14,300 } .	15,300	15,229	—71
M. 1,000 }			
<i>B. 2 (2).—Pay of Establishments</i>			
O. 2,700 } .	2,450	2,518	+68
M. —250 }			
<i>B. 2 (3).—Other Charges</i>			
	4,300	4,432	+132
<i>B. 2 (4).—Establishment Charges paid to other Governments, Departments, etc.</i>			
	1,200	1,200	..
<i>B. 3.—Calcutta :</i>			
<i>B. 3 (1).—Pay of Officers</i>			
	3,000	2,987	—13
<i>B. 3 (2).—Other Charges</i>			
<i>Non-voted</i>			
	1,200	1,200	..
<i>Voted</i>			
O. 100 }			
R. —41 }	59	..	—59
<b>C.—Other Medical Establishments :</b>			
<i>C. 1.—Imperial Serologist :</i>			
<i>C. 1 (1).—Pay of Officers</i>			
<i>Non-voted</i>			
O. 19,700 } .	19,718	19,718	..
M. 18 }			
<i>Voted</i>			
O. 17,100 } .	16,575	16,573	—2
R. —525 }			
<i>C. 1 (2).—Pay of Establishments</i>			
	8,700	8,691	—9
<i>C. 1 (3).—Other Charges</i>			
<i>Non-voted</i>			
	3,600	3,591	—9
<i>Voted</i>			
	6,700	6,963	+263
<i>C. 3.—Chemical Examiner :</i>			
<i>C. 3 (1).—Pay of Officers</i>			
<i>Non-voted</i>			
O. 1,700 } .	910	882	—28
M. —790 }			
<i>Voted</i>			
R. 1,115 } .	1,115	1,100	—15
<i>Col. 1.—Appointment of a voted Officer in place of a non-voted one.</i>			
<i>C. 3 (2).—Deduct—Establishment charges recovered from other Governments, Departments, etc.</i>			
<i>Non-voted</i>			
O. —700 } .	—546	—532	+14
M. 154 }			
<i>Voted</i>			
R. —672 } .	—672	—670	+2

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1				2	3	4
				Rs.	Rs.	Rs.
<b>D.—Hospitals and Dispensaries :</b>						
D. 1.—Pay of Officers	.			8,900	8,365	—535.
D. 2.—Pay of Establishments						
Non-voted	O.	10,900	.	12,450	12,206	—244
	M.	1,550				
Voted	O.	9,900	.	10,172	10,195	+23
	R.	272				
D. 3.—Other charges						
Non-voted	O.	12,600	.	13,279	13,538	+259
	M.	679				
Voted	O.	22,900	.	22,993	22,546	—447
	R.	93				
D. 4.—Grants-in-aid to non-Government Medical Institutions	.	.	.	16,700	16,650	—50
D. 5.—Deduct—One-third share recovered from Military	.	.	.	—7,600	—7,543	+57
E.—Grants for medical purposes	.	.	.			
	O.	4,68,600	.	4,73,276	4,77,926	+4,650
	R.	4,676				

Col. 4.—Sterling overseas pay of the Secretary. The expenditure of Rs. 1,758 was erroneously classified as "Non-voted" in the final Accounts and was provided for in Grant No. 87, sub-head I, 1.

**Surrenders or withdrawals within Grant**

Gross	R.	920	.	920	..	—920
Deductions	R.	—728		—728	..	+728
Totals	Non-voted	Gross	.	2,35,355	2,42,069	+6,714
		Deductions	.	—24,746	—24,732	+14
		Net	.	2,10,609	2,17,337	+6,728
	Voted	Gross	.	7,26,600	7,28,152	+1,552
		Deductions	.	—1,04,600	—1,03,438	+1,162
		Net	.	6,22,000	6,24,714	+2,714

**NOTES.**

1. The excess in the non-voted section occurred under sub-head A. 1, and amounted to 3.19 per cent. of the final appropriation in the grant during this year as against only .39 per cent. during the previous year.

2. Provision for the expenditure of the All India Medical Council was formerly made in Grant No. 57 under the respective sub-heads, e.g., Pay of officers, Pay of Establishments, etc., subordinate to the group head C—Other Medical Establishments. As the Council is a non-Government Body, provision has been made for the first time this year under the sub-head E.—grants for medical purposes.



## GRANT No. 58.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "33—PUBLIC HEALTH".			
A.—Public Health Establishment :			
A. 1.—Pay of Officers			
O. 32,200 }	35,400	35,700	+300
M. 3,200 }			
A. 2.—Grants-in-aid, Contributions, etc.			
O. 600 }	757	757	..
M. 157 }			
A. 3.—Other Charges			
Non-voted O. 8,000 }	11,364	11,287	—77
M. 3,364 }			
Col. 1.—More tour than was anticipated.			
Voted . . . . .	2,000	1,857	—143
B.—Public Health Establishment—Charges brought to account initially against the Grant for Medical Services (No. 57)			
O. 60,300 }	58,900	58,525	—375
R. —1,400 }			
C.—All India Institute of Hygiene and Public Health—Calcutta :			
C. 1.—Pay of Officers			
Non-voted O. 31,100 }	8,748	8,732	—16
M. —22,352 }			
Col. 1.—Mainly due to an officer's unexpected departure on leave ex-India.			
Voted O. 60,300 }	55,575	56,072	+497
R. —4,725 }			
C. 2.—Pay of Establishments			
O. 19,300 }	20,410	20,377	—33
R. 1,110 }			
C. 3.—Grants-in-aid, Contributions, etc.			
O. 600 }	320	320	..
M. —280 }			
C. 4.—Other Charges			
Non-voted O. 7,000 }	2,552	2,097	—455
M. —4,448 }			
Col. 1.—See C. 1 non-voted.			
Voted O. 80,300 }	79,965	79,592	—373
R. —335 }			
D.—Public Health—Expenses in connection with Epidemic diseases :			
D. 1.—Port Quarantine Charges in the Madras Presidency :			
D. 1 (1).—Pay of Establishments			
O. 7,500 }	7,824	7,743	—81
R. 324 }			
D. 1 (2).—Allowances, Honoraria, etc.			
O. 900 }	1,200	931	—269
R. 300 }			

Col. 4.—The savings are chiefly under "Medical Inspection of vessels". Due to the fluctuating nature of the charge, which depends upon the number of vessels calling at the ports, the savings could not be anticipated and surrendered in time.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
D.—Public Health—Expenses in connection with Epidemic diseases— <i>contd.</i>				
D. 1.—Port Quarantine Charges in the Madras Presidency— <i>concl'd.</i>				
D. 1 (3).—Other Expenses				
	O. 4,000 }	6,770	6,824	+54
	R. 2,770 }			
<i>Col. 1.</i> —Addition due to (1) boat hire charges for the inspection of vessels by Port Health Officers and (2) repair of damages caused to the passenger and disinfection sheds at Negapatam by the cyclone in November 1935.				
D. 2.—Port Health Establishment—Bombay and Karachi :				
D. 2 (1).—Pay of Officers				
Non-voted	O. 26,600 }	22,378	22,238	—140
	M. —4,222 }			
Voted	O. 28,900 }	27,120	26,372	—748
	R. —1,780 }			
D. 2 (2).—Pay of Establishments				
	O. 29,200 }	28,615	28,076	—539
	R. —585 }			
D. 2 (3).—Allowances, Honoraria, etc.				
Non-voted	O. 8,300 }	12,510	11,581	—929
	M. 4,210 }			
<i>Col. 1.</i> —Increased overtime allowance (Rs. 3,910) and posting of a supernumerary officer (Rs. 300).				
Voted	O. 20,300 }	21,100	21,147	+47
	R. 800 }			
D. 2 (4).—Supplies and Services and Contingencies				
	O. 21,500 }	19,780	19,584	—196
	R. —1,720 }			
<i>Col. 1.</i> —Economy.				
D. 2 (5).—Grants-in-aid, Contributions, etc.				
		600	600	—
D. 2 (7).—Deduct—Amount recovered from Bombay and Karachi Port Trusts and from Bombay Government				
Non-voted	O. —17,300 }	—19,411	—17,300	+2,111
	M. —2,111 }			
<i>Cols. 1 and 4.</i> —Due to larger recovery from the Port Trusts consequent on increased expenditure on overtime allowance.				
See Note. 2.				
Voted	O. —49,600 }	—47,345	—48,173	—828
	R. 2,255 }			
<i>Col. 1.</i> —Less recovery on account of changes in personnel and the post of Lady Doctor being vacant.				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>D.—Public Health—Expenses in connection with Epidemic diseases—<i>contd.</i></b>			
<b>D. 3.—Port Health Establishment—Calcutta and Chittagong :</b>			
D. 3 (1).—Pay of Officers			
Non-Voted M. 758	758	993	+235
<i>Col. 4.—Change of personnel towards the close of the year.</i>			
Voted O. 45,500 } R. —7,455 }	38,045	37,240	—805
D. 3 (2).—Pay of Establishments			
O. 21,000 } R. —50 }	20,950	20,512	—438
D. 3 (3).—Allowances, Honoraria, etc.			
Non-voted M. 328	328	55	—273
<i>Col. 4.—Non-drawal of house-rent allowance, etc., by an officer.</i>			
Voted O. 14,000 } R. —1,825 }	12,175	11,749	—426
<i>Col. 1.—Mainly wrong provision of over-time fees payable to the deratisation establishment and adjustable under sub-head D. 8 (2).</i>			
D. 3 (4).—Supplies and Services and Contingencies			
O. 16,900 } R. —2,275 }	14,625	14,491	—134
<i>Col. 1.—Over-estimation under construction and repairs.</i>			
D. 3 (5).— <i>Deduct</i> —Establishment Charges recovered from other Governments, Departments, etc.			
O. —48,700 } S. 43,900 } R. —56 }	—5,756	—5,128	+628
<i>Col. 1.—Adjustment of the contribution towards the cost of Port Health Department, Calcutta, now made by the Calcutta Port Commissioners at a percentage basis, as receipt instead of as deduction from expenditure. Col. 4.—Smaller recovery from the Chittagong Port Commissioners as moiety of the expenditure incurred by the Chittagong Port Health Department due to less expenditure.</i>			
<b>D. 4.—Pilgrim Charges :</b>			
D. 4 (1).—Pay of Officers			
Non-voted : : : : 1,200	1,200	1,195	—5
Voted. : : : : 600	600	598	—2
D. 4 (2).—Pay of Establishments			
O. 1,200 } R. 950 }	2,150	1,539	—611
<i>Col. 4.—Less expenditure on temporary establishment.</i>			
D. 4 (3).—Other charges			
O. 15,300 } R. 100 }	15,400	14,110	—1,290
<i>Col. 4.—Vaccination of fewer number of Pilgrims, less purchase of anti-cholera tubes than anticipated and less charges on the erection of barriers and on account of electric energy due to less number of pilgrims.</i>			
<b>D. 5.—Expenses in connection with Malaria in the North East Frontier</b>			
O. 2,400 } M. 1,264 }	3,664	3,324	—340
<i>Col. 1.—Due to unforeseen circumstances resulting in the increased pay of malaria coolie and Inspectors.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>D.—Public Health—Expenses in connection with Epidemic diseases—<i>concl'd.</i></b>			
D. 6.—Establishment Charges paid to other Governments, Departments, etc.			
O. 31,600 }	34,283	33,387	—896
R. 2,683 }			
D. 7.—Expenses in connection with Air Port Quarantine :			
D. 7 (1).—Pay of Officers			
Non-voted M. 2,473	2,473	1,493	—980
<i>Col. 1.</i> —To meet expenditure on account of pay and allowances of Air Port Health Officer, Karachi, whose work was done previously by Port Health Officer, Karachi, in addition to his own duties. <i>Col. 4.</i> —Belated sanction to the continuance of a post resulting in disbursement of pay for February 1936 in April 1933.			
Voted O. 1,200 }	1,031	1,533	+502
R. —169 }			
<i>Col. 4.</i> —Temporary appointment of an officer on increased allowance than originally provided.			
D. 7 (2).—Pay of Establishments			
R. 965	965	985	+20
D. 7 (3).—Allowances, Honoraria, etc.			
Non-voted M. 701	701	1,430	+729
<i>Col. 4.</i> —Provision of funds, through oversight, under voted instead of under non-voted.			
Voted O. 400 }	2,797	1,453	—1,344
R. 2,397 }			
<i>Col. 1.</i> —Reorganisation of Public Health staff at the Air Port Quarantine. <i>Col. 4.</i> —See explanation under non-voted col. 4.			
D. 7 (4).—Other Expenses			
R. 270	270	252	—18
D. 7 (5).—Grants-in-aid, Contributions, etc.			
M. 123	123	123	..
D. 8.—Deratisation of ships :			
D. 8 (1).—Pay of Establishments			
O. 4,800 }	4,540	4,600	+60
R. —260 }			
D. 8 (2).—Allowances, Honoraria, etc.			
Non-voted . . . . .	600	430	—170
<i>Col. 4.</i> —Fluctuating charge.			
Voted O. 1,800 }	3,400	3,169	—231
R. 1,600 }			
<i>Col. 1.</i> —Mainly in Bengal. See D. 3 (3).			
D. 8 (3).—Contingencies			
Voted O. 5,700 }	6,461	5,644	—817
R. 761 }			
<i>Col. 4.</i> —Fluctuating charge.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>E.—Bacteriological Laboratories—Central Research Institute, Kasauli:</b>				
E. 1.—Pay of Officers				
Non-voted	O. 72,300 } M. 3,675 }	75,975	75,782	—193
Voted	O. 6,600 } R. —625 }	5,975	5,972	—3
E. 2.—Pay of Establishments	O. 56,100 } R. 330 }	56,430	56,418	—12
E. 3 —Allowances, Honoraria, etc.				
Non-voted	. . . . .	1,100	962	—138
Voted	O. 500 } R. —200 }	300	295	—5
E. 4.—Purchase of Serum Bottles	O. 3,000 } R. 2,050 }	5,050	9,098	+4,048
<i>Col. 1.—Due to heavy sale of cholera vaccine. Col. 4.—Heavy sale of cholera vaccine.</i> The Government of India, Department of Education, Health and Lands, sanctioned on 6th September 1935, an expenditure of Rs. 7,200 for the purchase of ampoules by the Director, Central Research Institute, Kasauli, but funds to the extent of Rs. 3,150 were only provided for the purpose. It is stated that the Government of India did not find it possible to provide the balance, hence the excess.				
E. 5.—Purchase and Repair of Apparatus	O. 10,000 } R. —3,450 }	6,550	6,515	—35
<i>Col. 1.—Economy in expenditure.</i>				
E. 6.—Other Supplies	O. 21,600 } R. 5,250 }	26,850	26,820	—30
<i>Col. 1.—Heavy sale of cholera vaccine necessitating larger purchases.</i>				
E. 7.—Contingencies	O. 32,800 } R. 2,245 }	35,045	34,821	—224
E. 8.—Grants-in-aid, Contributions, etc.	. . . . .	..	268	+268
<i>Col. 4.—The charge remained unprovided for through oversight.</i>				
<b>F.—Grants-in-aid:</b>				
F. 1.—For Public Health Purposes:				
F. 1 (1).—To Indian Research Fund.	O. 1,50,000 } S. 37,000 } R. 350 }	1,87,350	1,87,150	—200
<i>Col. 1.—Due to the decision to meet two-third share of the cost of two Professorships at the school of Tropical Medicine, Calcutta.</i>				
F. 1 (2).—To Others	. . . . .	5,000	5,000	—
F. 2.—For Pasteur Institutes	. . . . .	7,700	7,700	..

Major Head and Sub-head.			Final, Appropriation.	Actual Expenditure.	Excess + Savings -
1			2	3	4
			Rs.	Rs.	Rs.
<b>G.—Works</b>					
	<i>Non-voted</i>	<i>O.</i>			
		<i>M.</i>			
		700 }	1,830	1,417	—413
		1,130 }			
<i>Col. 1.—For reconstruction of wells which could not be foreseen. Col. 4.—Due to low rates of contract and the boring of wells to a less depth than was originally estimated.</i>					
	<i>Voted</i>	<i>O.</i>			
		<i>R.</i>			
		1,500 }	900	845	—55
		—600 }			
<b>Surrenders or withdrawals within Grant.</b>					
	<i>Gross</i>	<i>R.</i>	2,199	..	—2,199
	<i>Deductions</i>	<i>R.</i>	—2,199	..	+2,199
<b>Totals</b>	<i>Non-voted</i>	<i>Gross</i>	1,83,381	1,80,784	—2,597
		<i>Deductions</i>	—19,411	—17,300	+2,111
		<i>Net</i>	1,63,970	1,63,484	—486
	<i>Voted</i>	<i>Gross</i>	8,26,300	8,18,996	—7,304
		<i>Deductions</i>	—55,300	—53,301	+1,999
		<i>Net</i>	7,71,000	7,65,695	—5,305

## NOTES.

1. The attention of the controlling officers has been drawn to the instances of wrong provision noticed in Bengal under the sub-head D. 3 (3) Voted and in Bombay under the sub-head D. 7 (3) voted. The case of over-estimation under sub-head D. 3 (4) and that of want of provision under sub-head E. 8 are brought to notice.

2. Modification of the provision under the sub-head D. 2 (7) non-voted was unnecessary.

*Financial results of the manufacture of vaccines, sera, etc., at the Central Research Institute, Kasauli.*

<i>Debits.</i>	1934-35.	1935-36.
	Rs.	Rs.
Outstanding bills at commencement	2,812	2,430
Opening stock of capsules, vaccines and sera	32,585	24,555
Share of pay of officers and establishment	78,069	89,442
Allowances, honoraria, etc.	204	204
Purchase of serum bottles	715	9,098
Purchase and repair of apparatus and other charges	20,156	22,223
Contingencies	12,266	14,497
Share of payments to officers on sale of vaccines, etc., to private persons	1,415	1,215
Approximate overhead charges	18,557	19,076
Excess of credits over debits	16,229	64,630
<b>Total</b>	<b>1,83,008</b>	<b>2,47,370</b>
<i>Credits.</i>		
Sale proceeds actually recovered	1,56,023	2,14,384
Outstanding bills at end of year	2,430	6,911
Stock of capsules, vaccines and sera at end of year	24,555	26,075
Excess of debits over credits	..	..
<b>Total</b>	<b>1,83,008</b>	<b>2,47,370</b>

FATEH CHAND,  
Head Clerk.

CENTRAL RESEARCH INSTITUTE, KASAU LI ; }  
Dated 24th August 1936.

J. TAYLOR,  
Lt.-Colonel, I.M.S..  
Director.

*Store Accounts for the year 1935-36 of sera, vaccines, etc., manufactured at the Central Research Institute, Kasauli.*

	Opening balance.	Receipts during the year.	Utilizations, sale and other dispo- sals during the year.	Shortage, etc., written off during the year.	Closing balance.
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.	6 Rs.
<b>Empty capsules—</b>					
Not vacuumised . . .	4,482	9,098	2,244(a)	..	11,336
Vacuumised . . .	6,933	2,244(a)	9,177	..	..
<b>Filled up capsules—</b>					
Vaccines . . . . .	2,627	1,90,637	1,88,971	618	3,675
Sera . . . . .	2,141	27,193	26,296	27	3,011
<b>Finished but not bottled—</b>					
Vaccines . . . . .	8,372	46,319	45,797	840	8,054
Total . . . . .	24,555	2,75,491	2,72,485	1,485	26,076

(a) Transferred from stores to the vacuumising department.

The stocks of (i) empty capsules not vacuumised, (2) filled up capsules of sera and vaccines and of vacuumised capsules and (3) vaccines finished but not bottled are regularly checked as follows :—

In the case of (1) by sample check along with that of all other stores, quarterly by the Store Clerk, half yearly by the Assistant to Director and annually by the Director who records the result in the several stock registers and submits a certificate of this to the Director General, Indian Medical Service.

In the case of (2) and (3) yearly and monthly respectively by the Assistant Director in charge of sera and vaccines manufacture, the result of verification being recorded in the registers at the time of check.

The result of the checks exercised is always satisfactory and the last check was made on the 31st December 1935 in respect of (1) and on the 31st March 1936 and 1st August 1936 respectively in respect of (2) and (3).

The position of the stores is satisfactory and the closing balances are not unnecessarily large.

CENTRAL RESEARCH, INSTITUTE, KASAUJI; } Dated 24th August 1936.	FATEH CHAND, Head Clerk.	J. TAYLOR, Colonel, I.M.S., Director.
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*Comments of the Director on the financial result for the year 1935-36 of the manufacture of vaccines, sera, etc., at the Central Research Institute, Kasauli.*

A profit of Rs. 64,630 accrued to the Institute during the year under review against Rs. 16,229 in 1934-35. This is mainly due to increased sale of cholera and mixed typhoid and paratyphoid vaccines and antivenom serum as may be seen from the following comparative statement :—

1	Unit.	Sold in 1934-35.	Sold in 1935-36.
	2	3	4
Cholera vaccine . . . . .	c.cs.	808,784·5	1,652,085·5
Mixed typhoid and paratyphoid vaccine . . . . .	„	350,957	396,790·5
Mixed influenza vaccine . . . . .	„	19,380	26,386
Antivenom serum . . . . .	Tubes of 40cc	36	..
„ serum . . . . .	Concentrated Tubes of 10cc	5,752	6,393

There is steady increase in the demand for antivenom serum which is bivalent against the venoms of the Indian Cobra and the Daboia, for use in treatment of snake-bite, this being the only source of its supply in India. The demand for cholera vaccine was also abnormal from area in which cholera was prevalent during the year in epidemic form and where mass inoculation was carried out. Under normal conditions the issues of this vaccine would be much less due to the fact that provinces to which supplies were formerly made have undertaken their own manufacture.

24,485 ccs. of antimenigococcus vaccine was also issued during 1935-36 free of charge for trial as an experimental measure. The cost of this, Rs. 3,060, at the rate of two annas per cc. fixed for mixed typhoid and paratyphoid vaccine, if added to income, will increase the profit to Rs. 67,690.

The increase in expenditure for 1935-36 as compared with the previous year has resulted chiefly from (1) promotion of officers to higher rates of pay, (2) discontinuance of the emergency cut in pay and (3) larger sale of products of the Institute which necessitated larger purchases.

J. TAYLOR,

CENTRAL RESEARCH INSTITUTE, KASAU LI ; }

Colonel, I.M.S., Director.

Dated 24th August 1936.

*Observations by Audit.*

The accounts of the Central Research Institute, Kasauli, are audited once in 3 years. The last audit was conducted in May and June 1936. The accounts of vaccines, sera, and stores for 1933-34 and 1934-35 were audited and no remarks are called for. The accounts for 1935-36 had not been closed at the time of the last audit. They will be audited at the next inspection in 1939.



## GRANT No. 59.—AGRICULTURE.

See Also Commercial Appendix.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
<b>MAJOR HEAD "34—AGRICULTURE".</b>				
<b>A.—Superintendence—Imperial Institute of Agricultural Research :</b>				
<b>A. 1.—Pay of Officers</b>				
Non-voted	O. 27,100 } M. —9,536 }	17,564	17,556	—8
<i>Col. 1.—Change in personnel from non-voted to voted.</i>				
Voted	R. 8,930	8,930	8,927	—3
<i>Col. 1.—Appointment of a voted officer as Director.</i>				
<b>A. 2.—Pay of Establishments</b>				
	O. 64,400 } R. —1,251 }	63,149	63,143	—6
<b>A. 3.—Allowances, Honoraria, etc.</b>				
Non-voted	O. 6,900 } M. —3,648 }	3,252	3,047	—205
<i>Col. 1.—See A. 1.—non-voted.</i>				
Voted	O. 4,000 } R. 1,347 }	5,347	5,495	+148
<i>Col. 1.—Appointment of a voted officer as Director.</i>				
<b>A. 4.—Supplies and Services :</b>				
<b>A. 4. (2).—Other Supplies and Services</b>				
	O. 1,000 } R. —1,000 }	..	..	..
<i>Col. 1.—Economy to meet the cost of transfer of this Institute from Pusa to Delhi.</i>				
<b>(Sub-head A. 6.)</b>				
<b>A. 5.—Contingencies</b>				
	O. 10,400 } R. 2,929 }	13,329	12,831	—498
<i>Col. 1.—Mainly see A. 4 (2).</i>				
<b>A. 6.—Transfer costs</b>				
	R. 10,497	10,497	10,897	+400
<i>Col. 1.—To meet travelling allowances and loans of staff on transfer to Delhi and Karnal and other expenses in consequence of the transfer.</i>				
<b>B.—Expert Staff :</b>				
<b>B. 1.—Pay of Officers</b>				
Non-voted	O. 51,300 } M. —29,740 }	21,560	16,862	—4,698
<i>Col. 1.—Vacancy (Rs. 17,800) and grant of leave ex-India (Rs. 11,940). Col. 4.—Non-receipt of debit for deputation pay.</i>				
Voted	O. 1,16,300 } R. —5,945 }	1,10,355	1,10,400	+45
<b>B. 2.—Pay of Establishments</b>				
	O. 1,67,600 } R. —6,063 }	1,61,537	1,61,732	+195
<b>B. 3.—Allowances, Honoraria, etc.</b>				
Non-voted	O. 4,500 } M. —902 }	3,598	3,673	+75
Voted	O. 17,300 } R. —2,944 }	14,356	14,445	+89
<i>Col. 1.—Economy to meet charges for the transfer of the Institute from Pusa to Delhi.</i>				
<b>(Sub-head A. 6.)</b>				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>B.—Expert Staff—<i>concl'd.</i></b>			
B. 4.—Purchase and upkeep of Cattle			
O. 13,000 } .	13,226	13,167	—59
R. 226 }			
B. 5.—Purchase of new machinery and plant, apparatus, etc., and gas and water supply			
O. 26,900 } .	20,487	20,304	—183
R. —6,413 }			
<i>Col. 1.—See B. 3. Voted.</i>			
B. 6.—Other Supplies and Services			
O. 46,300 } .	39,331	38,323	—1,008
R. —6,969 }			
<i>Col. 1.—See B. 3. Voted.</i>			
B. 7.—Contingencies			
O. 16,400 } .	14,449	14,006	—443
R. —1,951 }			
<i>Col. 1.—See B. 3.—Voted.</i>			
<b>C.—Experimental Farms :</b>			
C. 1.—Pay of Officers			
O. 24,500 } .	23,990	23,942	—48
R. —510 }			
C. 2.—Pay of Establishments			
O. 73,800 } .	70,520	70,358	—162
R. —3,280 }			
C. 3.—Allowances, Honoraria, etc.			
O. 4,100 } .	4,055	4,012	—43
R. —45 }			
C. 4.—Capital Expenditure—Acquisi- tion of additional cattle, land, machinery, plant, buildings, etc.			
O. 4,05,300 } .	4,335	4,334	—1
R. —4,00,965 }			
<i>Col. 1.—Scheme did not materialise during 1935-36, it was sanctioned only in 1936-37.</i>			
C. 5.—Upkeep and replacement of cattle, land, machinery, plant, buildings, etc.			
O. 2,400 } .	2,067	2,087	+20
R. —333 }			
C. 6.—Feed of dairy cattle including grazing charges			
O. 58,500 } .	61,418	61,390	—28
R. 2,918 }			
C. 7.—Purchase of Dairy produce			
O. 32,000 } .	20,716	20,705	—11
R. —11,284 }			
<i>Col. 1.—Less purchase of butter and milk than was anticipated (9,609). Economy due to transfer of the Institute from Pusa to Delhi (500) and also to meet the cost of a boiler and cooler ordered in 1934-35 but received during 1935-36 (Rs. 1,175).</i>			
C. 8.—Other Expenses			
O. 48,800 } .	38,663	38,574	—89
R. —10,137 }			
<i>Col. 1.—Scheme for the establishment of the Central Dairy Institute not taking effect during the year.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>C.—Experimental Farms—concl'd.</b>			
C. 9.— <i>Deduct</i> —Recoveries form the Imperial Council of Agricultural Research			
O. —4,16,000 }	..	..	..
R. 4,16,000 }			
<i>Col. 1.</i> —A sum of Rs. 4,16,000 was provided in demand No. 60 and included in sub-head B for the establishment of the Central Dairy Institute. As the scheme did not materialise during 1935-36, the provision was transferred to meet a portion of Rs. 5 lakhs grant to enable the Imperial Council of Agricultural Research to finance other schemes of Research. This necessitated the abandonment of the recovery provided under C. 9 in this Demand. See also C. 4.			
<b>D.—Sugarcane Station, Coimbatore :</b>			
D. 1.—Pay of Officers			
Non-voted O. 13,700 }	13,739	13,733	—6
M. 39 }			
Voted O. 16,100 }	16,660	16,658	—2
R. 560 }			
D. 2.—Pay of Establishments			
O. 29,700 }	28,778	28,601	—177
R. —922 }			
D. 3.—Allowances, Honoraria, etc.			
Non-voted O. 1,500 }	1,461	1,461	..
M. —39 }			
Voted O. 2,200 }	2,215	2,214	—1
R. 15 }			
D. 4.—Sugarcane Station Working Expenses, etc.	18,000	17,993	—7
D. 5.—Other Supplies and Services and Contingencies	4,100	4,114	+14
<b>F.—Miscellaneous—Gas, Ice and Electric Installations :</b>			
F. 1.—Pay of Officers			
O. 4,100 }	4,570	4,570	..
R. 470 }			
F. 2.—Pay of Establishments			
O. 18,800 }	18,090	18,131	+41
R. —710 }			
F. 3.—Supplies and Services :			
F. 3 (1).—Maintenance of Gas, Ice and Electric Installations			
O. 26,500 }	16,093	15,383	—710
R. —10,407 }			
<i>Col. 1.</i> —See B. 3—Voted.			
F. 3 (2).—Workshop			
O. 2,000 }	415	401	—14
R. —1,585 }			
<i>Col. 1.</i> —See B. 3—Voted.			
<b>G.—Miscellaneous—Medical Establishment :</b>			
G. 1.—Pay of Officers	6,600	6,573	—27
G. 2.—Pay of Establishments			
O. 5,800 }	5,470	5,464	—6
R. —330 }			
G. 3.—Allowances, Honoraria, etc.	300	300	..
G. 4.—Medicine and Diet			
O. 4,800 }	4,404	4,313	—91
R. —396 }			
G. 5.—Other Expenses			
O. 1,500 }	1,424	1,426	+2
R. —76 }			

## Major Head and Sub-head.

Final  
Appropriation.Actual  
Expenditure.Excess +  
Saving—.

1

2

3

4

Rs.

Rs.

Rs.

## H.—Miscellaneous—Estate Establishment :

## H. 1.—Pay of Establishments

O.	13,500	}	.	11,546	11,534	—12
R.	—1,954					

H. 3.—Petty Construction and up-keep  
of estate

O.	3,600	}	.	4,160	4,135	—25
R.	560					

## H. 4.—Other Expenses

O.	8,600	}	.	7,132	6,892	—240
R.	—1,468					

Col. 1.—See B. 3.—Voted.

## I.—Indian Central Cotton Committee :

## I. 1.—Pay of Officers

Non-voted	O.	21,000	}	.	20,987	20,987	..
	M.	—13					
Voted	R.	7,355	.	7,355	7,355	..	

Col. 1.—To meet pay of the Personal Assistant to the Secretary.

## I. 2.—Pay of Establishments

O.	23,300	}	.	15,080	14,977	—103
R.	—8,220					

## I. 3.—Allowances, Honoraria, etc.

Non-voted	O.	8,200	}	.	4,250	4,152	—98
	M.	—3,950					

Col. 1.—Due to restricted touring.

Voted	O.	300	}	.	..	..	..
	R.	—300					

Col. 1.—The services of the camp clerk not utilised for touring.

I. 4.—Deduct—Recoveries from the Com-  
mittee

Non-voted	O.	—29,200	}	.	—25,237	—25,139	+98
	M.	3,963					
Voted	O.	—22,300	}	.	—21,135	—21,610	—475
	R.	1,165					

## J.—Fumigation of American Cotton :

## J. 1.—Pay of Establishments

O.	5,700	}	.	5,127	5,127	..
R.	—573					

Charges under J. 1 and J. 2 recovered from importers.

## J. 2.—Other Expenses

O.	87,700	}	.	1,31,843	1,32,734	+891
S.	10,000					
R.	34,143					

Col. 1.—Larger imports of American cotton.

## K.—Agricultural Research Scheme :

## K. 1.—Botanical Sub-station at Karnal :

## K. 1 (1).—Pay of Officers

O.	3,600	}	.	3,939	3,939	..
R.	339					

## K. 1 (2).—Pay of Establishments

O.	5,600	}	.	5,446	5,445	—1
R.	—154					

## K. 1 (3).—Other charges

O.	14,200	}	.	14,354	14,369	+15
R.	154					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>K.—Agricultural Research Scheme—<i>consolid.</i></b>			
K. 2.—Sugarcane Sub-station at Karnal :			
K. 2 (1).—Pay of Establishments			
O.       2,500 }	2,549	2,549	
R.       49 }			
K. 2 (2).—Works . . . . .	200	200	
K. 2 (3).—Other charges			
O.       7,300 }	7,251	5,744	—1,507
R.       —49 }			
<i>Col. 4.</i> —Non-receipt of a Sacchari meter ordered through the Indian Stores Department.			
K. 3.—Research on Mosaic and other diseases of Sugarcane :			
K. 3 (1).—Pay of Officers			
O.       10,000 }	3,990	3,989	—1
R.       —6,010 }			
K. 3 (2).—Pay of Establishments . . . . .	5,200	5,048	—152
K. 3 (3).—Provident Fund contributions . . . . .	200	176	—24
K. 3 (4).—Other charges . . . . .	4,300	3,749	—551
<i>Col. 4.</i> —Abandonment of tour by the Assistant Sugarcane Mycologist and articles ordered through the Indian Stores Department not received.			
K. 4.—Scheme for Research on the Genetics of Sugarcane Coimbatore :			
K. 4 (1).—Pay of Officers . . . . .	5,100	5,103	+3
K. 4 (2).—Provident Fund Contributions			
O.       300 }	319	319	..
R.       19 }			
K. 4 (3).—Other charges			
O.       500 }	981	978	—3
R.       481 }			
K. 5.—Scheme for Research on Potato Breeding in Northern India :			
K. 5 (1).—Pay of Establishments			
R.       2,370 . . . . .	2,370	2,370	..
<i>Col. 1.</i> —To meet pay of establishment of the Potato Breeding Scheme started during 1935-36.			
K. 5 (2).—Other Charges			
R.       3,630 . . . . .	3,630	3,630	..
<i>Col. 1.</i> —See K. 5 (1).			
K. 6.— <i>Deduct</i> —Recoveries from the Imperial Council of Agricultural Research			
O.       —59,000 }	—59,829	—57,608	+2,221
R.       —829 }			
<i>Col. 4.</i> —Due mainly to less expenditure under K. 2 (3), K. 3 (2) and K. 3 (4).			
<b>L.—Cotton Cess Staff :</b>			
L. 1.—Pay of Establishments			
O.       1,800 }	1,460	1,354	—106
R.       —340 }			
L. 2.—Other charges			
O.       200 }	170	157	—13
R.       —30 }			

Major Head and Sub-head. 1	Final Appropriation. 2 Rs.	Actual Expenditure. 3 Rs.	Excess + Saving —. 4 Rs.
<b>M.—Agricultural Engineering Section in Sind :</b>			
M. 1.—Capital Outlay :			
M. 1 (1).—Workshop			
R. 4,900	4,900	3,358	—1,542
Col. 1.—Cost of additional machinery.	Col. 4.—Non-arrival of pumping plant in time.		
M. 1 (3).—Tractor and Implements			
R. 1,000	1,000	985	—15
Col. 1.—Purchase of additional accessories and implements which could not be anticipated.			
M. 2.—Recurring expenditure :			
M. 2 (1).—Pay of Officers			
O. 15,000 } R. 6,510 }	21,510	22,904	+1,394
Col. 1.—Due to the posting of an Agricultural Engineer on higher rate of pay.			
Col. 4.—Pay of the Agricultural Engineer for March 1936 paid in the same month as he proceeded on leave out of India.			
M. 2. (2).—Pay of Establishments			
O. 17,000 } R. —1,728 }	15,272	15,223	—49
M. 2 (3).—Allowances, Honoraria, etc.			
O. 5,800 } R. —300 }	5,500	5,519	+19
M. 2 (4). Contingencies			
O. 6,100 } R. —2,200 }	3,900	3,456	—444
Col. 1.—Due to economy.			
M. 3.—Working, expenses of Tractor :			
M. 3 (1).—Pay of Establishments			
O. 1,400 } R. 355 }	1,755	1,745	—10
M. 3 (2).—Stores			
O. 3,400 } R. —355 }	3,045	2,783	—262
M. 4.—Workshop—Manufacturing Workshop :			
M. 4 (1).—Labour			
O. 9,200 } R. 1,000 }	10,200	9,840	—360
Col. 1.—Additional labour required for manufacture of implements for sale to the public, original provision being for the requirements of the research workshop only.			
M. 4 (2).—Stores			
O. 18,400 } R. —4,300 }	14,100	14,538	+438
Col. 1.—Less purchase of stores.			
M. 4 (3).—General charges			
O. 4,000 } R. —1,000 }	3,000	2,960	—40
Col. 1.—Due to economy.			
M. 5.—Government Ginnery at Mirpurkhas :			
M. 5 (1).—Capital			
R. 600	600	598	—2
M. 5 (2).—Recurring—working expenses of ginning factory	5,300	5,243	—57
M. 6.—Deduct.—Contribution recovered from the Bombay Government			
O. —11,600 } R. —222 }	—11,822	—11,587	+235

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
N.—Development and Re-organization of Agricultural propaganda work in Sind :				
N. 1.—Pay of Officers . . . . .		11,900	3,762	—8,138
Col. 4.—Two posts of Deputy Chief Agricultural Officers left unfilled.				
N. 2.—Pay of Establishments . . . . .		70,100	70,528	+428
N. 3.—Allowances, Honoraria, etc.				
O. 27,900 } .		27,670	26,679	—991
R. —230 }				
N. 4.—Contingencies				
O. 36,700 } .		30,644	26,519	—4,125
R. —6,056 }				
Cols. 1 and 4.—Due to grant for touring propaganda not being fully utilised owing to non-appointment of Deputy Chief Agricultural Officers <i>vide</i> explanation under N. 1.				
N. 5.—Grants-in-aid, contributions, etc.				
O. 4,500 } .		1,500	702	—798
R. —3,000 }				
Cols. 1 and 4.—Less payment of subsidy to Taluka Development Association, the subsidy being based on actual realisation of subscriptions by those institutions.				
N. 6.—Deduct—Contribution recovered from the Bombay Government				
O. —81,100 } .		—76,074	—67,463	+8,611
R. 5,026 }				
Col. 4.—Due to economy in expenditure on the staff.				
O.—Agricultural Research-Stations in Sind				
S. 81,000 .		81,000	59,850	—21,150
Col. 1.—To meet the cost of equipment and buildings of the agricultural research stations in Sind. For further details <i>see</i> foot-note (c) on page 19 of the Supplementary Demands for Grants, March 1936. Col. 4.—Due to late provision of funds and non-arrival of materials from England, buildings could not be completed.				
Q.—Payments from Sugar Excise Duty to Sugar Manufacturing Provinces				
S. 6,43,000 .		6,43,000	6,43,000	..
Col. 1.—Provision originally made under Grant No. 76-B.—Miscellaneous adjustments between Central and Provincial Governments. But as the charges properly relate to the head 'Agriculture' a Supplementary grant had to be obtained. ( <i>Vide</i> paragraph 54 (viii) (1) of Chapter III of the Audit Report.				
R.—Works				
O. 6,100 } .		5,386	5,346	—40
R. —714 }				
S.—English Charges (High Commissioner) on Stores . . . . .				
		1,000	800	—200
T.—Loss or Gain by Exchange . . . . .				
		..	—4	—4
Surrenders or withdrawals within Grant				
Gross.	R. 4,21,140	4,21,140	..	—4,21,140
Deductions.	R. —4,21,140	—4,21,140	..	+4,21,140
Totals				
Non-voted	Gross . . . . .	86,411	81,471	—4,940
	Deductions . . . . .	—25,237	—25,139	+98
	Net . . . . .	61,174	56,332	—4,842
Voted	Gross . . . . .	24,55,000	19,93,420	—4,61,580
	Deductions . . . . .	—5,90,000	—1,58,268	+4,31,732
	Net . . . . .	18,65,000	18,35,152	—29,848

## NOTES.

1. *Group head I.*—The refunds made by the Indian Central Cotton Committee correspond to the drawings from the treasury, less cost of passage and leave salary which are borne by Government against leave and pension contributions paid by the Committee. Under Non-voted and voted heads the appropriation and expenditure compare as below:—

	Non-voted.		Voted.	
	Appropriation. Rs.	Expenditure. Rs.	Appropriation. Rs.	Expenditure. Rs.
Gross	25,237	25,139	22,435	22,332
Recoveries	—25,237	—25,139	—21,135	—21,610
Net	..	..	1,300	722

2. The percentage of saving in the non-voted section of the grant, for which sub-head B. 1 is mainly responsible, amounts to 7.9 this year as against —.73 in the last year, while the saving in the voted section is attributable to sub-head O.

3. Reappropriations of considerable magnitude are noticed under sub-heads C. 4, C. 7, C. 8, C. 9, F. 3 (1) and J. 2. Although it has been stated that economy was exercised under some sub-heads to meet the cost of transfer of the Agricultural Research Institute from Pusa to Delhi during 1935-36 and 1936-37, savings under several sub-heads would seem to indicate some overbudgeting in the original estimates.

4. The capital expenditure in connection with the transfer of the Agricultural Research Institute, Pusa was provided by a supplementary vote under Grant No. 92-A, the other charges in connection with the transfer were met by reappropriation under this grant.

5. *Sub-head C.*—The Income and Expenditure Account of the Agricultural Sub-Station Imperial Institute of Agricultural Research, Karnal (late Imperial Cattle Breeding Farm Karnal) for 1935-36 has been audited and found correct according to the entries in the books, the scrutiny of which was restricted to two months' transactions of the year.

The income for the year under review was Rs. 33,854 against the expenditure of Rs. 85,395 resulting in a deficiency of Rs. 51,541 as against a deficiency of Rs. 46,495 in 1934-35. Excluding Rs. 9,656 on account of Depreciation of Buildings, Plant and Machinery, the corresponding figure of deficiency for 1935-36 amounted to Rs. 41,885 as against Rs. 36,764 in 1934-35 and Rs. 21,769 in 1933-34. This was mainly due to less land leased on cash rental, less area sown under rice crop and farm share of Batai produce being lowered from  $\frac{1}{2}$  to  $\frac{1}{3}$ rd, less sales of surplus wheat, gram, Bhosla, standing crops, etc., transfer of 249.2 acres of land to the Imperial Agriculturist, feeding comparatively more milk to farm stock and turning milk into cheese for demonstration purposes.

6. *Sub-heads A. and B.*—The Income and Expenditure account of the Agricultural Research Institute, Pusa, for the year 1935-36 has been audited and found correct according to the books of the Institute, the extent of audit being limited to the check of the transactions for a month generally and to two months or more in certain cases.

7. *Group head K.*—The grants made for various schemes of research by the Imperial Council of Agricultural Research are credited to a deposit head. The actual expenditure incurred from time to time is recorded under sub-heads K. 1 to K. 5 and the equivalent amount transferred from the deposit head is treated at present as reduction of expenditure (sub-head K. 6). It has since been decided by the Auditor General in India that the amount representing the actual expenditure during the year transferred from the deposit head should, with effect from 1937-38, be taken to the corresponding revenue head instead of to the service head.

### ACCOUNT of consumable stores of the Imperial Institute of Animal Husbandry and Dairying, Bangalore, for 1935-36.

	Rs.
Opening balance on 1st April 1935.	9,110
Receipts during the year	69,190
Total	78,300
Utilisation, sales and disposals during the year	69,392*
Closing balance on 31st March 1936	8,908†
Total	78,300

\* Includes Rs. 143 representing the book value of the stores sold in auction. Separate exhibition of amounts realised in auction and the consequent loss is not possible as unpriced articles also are included in the lots put up for auction.

† Consists of figures under the following categories:—(1) Fodder, etc. of dairy cattle (Rs. 3,379); (2) building materials (Rs. 37); (3) stores and spare parts for repairs to plant (Rs. 1,800); and (4) other miscellaneous stores (Rs. 3,692).



2. The stocks were verified by the Superintendent periodically during the year and no discrepancies were found except the following :—

Particulars.	Excess.	Deficiency.
Bottle caps . . . . .	(a) 2,600	
Silage . . . . .	(b) 4,658 lbs.	(c) 12,374 lbs.
Cotton seed meal . . . . .	..	(d) 2,22½ lbs

(a) Excess found in the consignment received from the firm packed in rolls.

(b) Due chiefly to moisture in the pit after opening on account of rain.

(c) Due chiefly to mouldiness and dryage.

(d) Gone bad and unfit for cattle consumption. Used for manure.

The above excesses were taken in the stock book and accounted for and the deficiencies were taken in the loss register and written off under the sanction of the competent authority.

3. The verification was done periodically by the Superintendent of the Institute by actual count or weighment. The stores were not verified by any other agency. No revaluation of stock was done during the year.

4. No excessive purchases were made during the year and the closing stocks were not in excess of requirements.

BANGALORE ;	}	A. D. MANICKAVELU,	S. COX,
The 10th July 1936.		Accountant, Imperial Institute of Animal Husbandry and Dairying, Bangalore.	Superintendent, Imperial Institute of Animal Husbandry and Dairying, Bangalore.

Store Account for the animals belonging to the Imperial Institute of Animal Husbandry and Dairying, Bangalore, for 1935-36

*Statement I.—Balances.*

	Rs.
Balance on 1st April 1935 . . . . .	29,393
Receipts (Statement II) . . . . .	1,341
	<hr/>
Total . . . . .	30,734
Issues (Statement III) . . . . .	15,475
	<hr/>
Balance on 31st March 1936 . . . . .	15,259

*Statement II.—Receipts.*

To cash purchase . . . . .	591
To cost of animals transferred from Imperial Cattle Breeding Farm, Karnal . . . . .	..
To increase in value through revaluation . . . . .	750
	<hr/>
Total . . . . .	1,341

*Statement III.—Issues.*

By sales . . . . .	3,322
By deaths . . . . .	227
By decrease in value through revaluation . . . . .	11,926
	<hr/>
Total . . . . .	15,475

Name of the Agency employed for the valuation—Imperial Dairy Expert, Bangalore.

BANGALORE ;	}	A. D. MANICKAVELU,	S. COX,
The 10th July 1936.		Accountant, Imperial Institute of Animal Husbandry and Dairying, Bangalore.	Superintendent, Imperial Institute of Animal Husbandry and Dairying, Bangalore.

*Audit Comments.*—The valuation of the animals was made in accordance with the principles contained in the Government of India, Department of Education, Health and Lands, letter No. F. 199/33-A., dated the 3rd July 1936.

The store accounts for consumable stores and for the animals belonging to the Imperial Institute of Animal Husbandry and Dairying, Bangalore, for the year 1935-36 were test checked and the results were satisfactory.\*

\* Accountant General, Madras.

Summary of Store Account of the animals belonging to the Agricultural Sub-Station, Imperial Institute of Agricultural Research, Karnal (late Imperial Cattle-Breeding Farm, Karnal) for the period from 1st April 1935 to 31st March 1936.

Particulars.	Amount. Rs.
Opening balance on 1st April 1935 . . . . .	22,693
<i>Add—</i>	
Purchase during the year . . . . .	Rs. 445
Net increase in value through revaluation . . . . .	* 5,077
<b>Total . . . . .</b>	<b>28,215</b>
<i>Deduct—</i>	
Sales . . . . .	1,771
Deaths . . . . .	237
<b>Closing balance on 31st March 1936 . . . . .</b>	<b>26,207</b>
Name of Agency employed for the verification and revaluation.	The Imperial Agriculturist, Imperial Institute of Agricultural Research, Pusa.
Method adopted for revaluation . . . . .	Each animal was inspected and its price estimated after allowing proper depreciation or appreciation over its previous year's value as the case needed. Due consideration was given to the present sale rates of pedigree animals of the herd.

Certified that the animals were actually counted and their number found to agree with the number shown in the Stock Register (Cattle yard Report Book).

KARNAL ;	}	S. M. JAMAL-UD-DIN, Offg. Superintendent, Sub-Station, Imperial Institute of Agricultural Research, Karnal.
Dated the 6th July 1936.		

ABDUL RAZAK,  
Senior Auditor,  
Local Fund Accounts, Punjab.

\* Includes Rs. 3,745 representing the value of 40 bullocks transferred from the Pusa Section. The bullocks transferred were taken at nil value, but later they were valued at Rs. 3,745 at the time of revaluation of the live stock.

*Audit Comments.*—The increase in the closing balance of the value of animals on the 31st March 1936 as compared with the opening balance on 1st April 1935 is mainly due to the transfer of 40 bullocks the value of which stood at Rs. 3,745 on 31st March 1936, from the Pusa Section.†

### IMPORTANT COMMENT.

1. *Sugar Excise Fund.*—In accordance with the proposal in paragraph 26(d) of the late Hon'ble Finance Member's speech introducing the budget for the year 1934-35, an amount equivalent to one anna of excise duty per hundred-weight of sugar is set aside for distribution among the provinces where white sugar is produced, for the purpose of assisting the organisation and operation of co-operative societies among the cane-growers so as to help them in securing fair prices, or for other purposes directed to the same end. The exact amount available for distribution depends on the revenue actually realised from the excise duty on sugar and grants from the fund are only made for schemes approved by the Government of India, a certain sum being kept aside as a central reserve fund for grants to centrally administered areas and for assisting special measures, if any, that may be necessary in any province.

† Accountant General, Punjab.

Grants made by the Central Government to Provincial Governments and local Administrations appear as expenditure of the former under Demand No. 59 (*vide* sub-head Q.) With the grants received by it, each Provincial Government builds up a deposit fund with the results that (1) these grants merge in the balances of the Provincial Governments concerned, (2) necessary transfer therefrom to the revenue head concerned is made at the end of each year to the extent of the actual expenditure incurred by the Government during the year on schemes approved by the Government of India, and (3) any unspent balances thereof remaining with the Provincial Government at the end of the financial year do not lapse to the Government of India but are utilised by the Provincial Government on expenditure on the same object during the succeeding year. A similar procedure is followed in respect of the centrally administered areas, where the actual expenditure charged in the first instance to the service head is ultimately transferred to the deposit head.

The total amounts realised and distributed and the balance available up to the end of 1935-36 are indicated below :—

	Rs.
(1) Amount equivalent to one anna per cwt. of sugar actually set aside	12,15,645
(2) Amount distributed to the various provinces	Rs. 7,43,424
Bihar and Orissa	1,51,383
Bombay	15,466
Burma	15,415
United Provinces	5,40,000
Punjab	21,160
Total	7,43,424
(3) Balance at the end of 1935-36 available for distribution	4,72,221

N.B.—No allotment was made to centrally administered areas up to the end of 1935-36.

2. *Government Research Creamery at Anand (in liquidation).*—It was mentioned at page 170 of the last year's report that the creamery having been closed down in February 1932 as a measure of retrenchment, the assets valued at Rs. 52,000 in round figures excluding land, had not been disposed of; pending the decision of the Government of India, respecting the proposal to reopen the creamery. The Government of India have decided (April 1936) to re-establish the experimental creamery.

The loss on the sale of stores, etc., during the period from 1st March 1932 to 31st March 1936, including the net liquidation expenses, amounted to Rs. 1,822.

The verification of the stores at the Creamery, which are in the custody of a caretaker, has not been carried out during the year under review, as the services of the official, who was formerly doing the work, were not available. The Government of India, in the Department of Education, Health and Lands, have since (September 1936) nominated another official by whom the verification of the stores should be made in future.\*

\* Accountant-General, Madras.

# GRANT No. 60.—IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH DEPARTMENT.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "34.—AGRICULTURE".				
A.—Administration :				
A. 1.—Pay of Officers				
Non-voted	O. 63,700 } M. 33,926 }	97,626	97,771	+145
Col. 1.—Due to change in the incumbents of the posts of the Vice-chairman and the Secretary.				
Voted	O. 71,100 } R. —25,136 }	45,964	45,964	..
Col. 1.—Due to change of incumbents.				
A. 2.—Pay of Establishments				
	O. 62,000 } R. 9,530 }	71,530	72,053	+523
Col. 1.—Cost of additional staff sanctioned during the year.				
A. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 6,700 } M. 3,715 }	10,415	10,062	—353
Col. 1.—See. A. 1.—non-voted.				
Voted	O. 21,000 } R. 431 }	21,431	21,088	—343
A. 4.—Contingencies				
	O. 24,900 } R. 2,500 }	27,400	27,763	+363
A. 5.—Grants-in-aid, Contributions, etc.				
	O. 600 } M. 336 }	936	936	..
B.—Grant for Research Work				
	O. 6,66,000 } S. 72,000 } R. 12,675 }	7,50,675	7,50,000	—675
Col. 1.—To meet a portion of the grant of Rs. 5 lakhs for financing research schemes of an urgent nature.				
Totals	{ Non-voted. . . . Voted . . . .	<u>1,08,977</u> <u>9,17,000</u>	<u>1,08,769</u> <u>9,16,868</u>	<u>—208</u> <u>—132</u>

# GRANT No. 60-A.—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>MAJOR HEAD "34.—AGRICULTURE".</b>			
<b>A.—Administration :</b>			
A. 1.—Pay of Officers			
O. 1,35,800 }	1,34,669	1,34,069	—600
R. —1,131 }			
A. 2.—Pay of Establishments			
O. 31,300 }	28,196	28,196	..
R. —3,104 }			
A. 3.—Allowances, Honoraria, etc.			
O. 56,000 }	51,994	52,059	+65
R. —4,006 }			
A. 4.—Supplies and Services and Contin- gencies			
O. 21,500 }	16,100	16,412	+312
R. —5,400 }			
<i>Col. 1.—Due to no expenditure being incurred on office accommodation at Simla and less expenditure on service postage stamps and other contingencies.</i>			
A. 5.—Grants-in-aid, Contributions, etc.			
O. 8,400 }	6,870	..	—6,870
R. —1,530 }			
<i>Cols. 1 and 4.—Provision made under a misapprehension for Government share of contribution to Contributory Provident Fund of Officers which should have been correctly provided for under 74-Superannuation Allowances and Pensions. The savings could not be surrendered as it was not known that such charges would be met from that demand.</i>			
<b>B.—Headquarters work on Grade Standards</b>			
O. 20,000 }	7,000	5,617	—1,383
R. —13,000 }			
<i>Col. 1.—Certain grading machines not being purchased and no expenditure being incurred on the proposed meeting of the representative of the Grain Trade Association.</i>			
<i>Col. 4.—Mainly less expenditure than anticipated on the analyses of samples and to non-payment of certain bills during 1935-36 in respect of analyses figures which could not be furnished by the firms concerned by the appointed date.</i>			
<b>C.—Grant to the Imperial Council of Agricultural Research for meeting expenditure on Provincial portion of Marketing Scheme</b>			
Surrenders or withdrawals within Grant	2,00,000	2 00,000	..
R. 28,171	28,171	..	—28,171
Total . . .	4,73,000	4,30,353	—36,647

## NOTES.

1. Sub-heads A. 5 and B have mainly contributed to the total saving in the grant.
2. The grant was sanctioned only in 1934-35. The percentage of final saving during the year under report works up to 1·8 as against 5·2 in the last year.

## GRANT No. 61.—CIVIL VETERINARY SERVICES.

See also Commercial appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "34.—AGRICULTURE".			
A.—Pay of Officers :			
A. 1.—Direction			
Non-voted O. 31,300	32,500	32,226	—274
M. 1,200			
Voted O. 63,400	53,900	53,776	—124
R. —9,500			
Col. 1.—Substitutes on less pay in place of an officer on deputation and of two officers proceeding on leave ; also non-appointment of a voted substitute for a non-voted officer who did not go on leave as anticipated.			
A. 2.—Laboratory, Veterinary, Farm, Electrical and Medical Branches			
Non-voted O. 9,000	3,500	3,471	—29
M. —5,500			
Col. 1.—In Muktesar Branch, due to an officer unexpectedly proceeding on leave pre- paratory to retirement.			
Voted O. 29,700	33,950	33,894	—56
R. 4,250			
B.—Pay of Establishments :			
B. 1.—Direction			
O. 62,800	63,050	62,973	—77
R. 250			
B. 2.—Veterinary Branch			
O. 34,300	34,920	34,760	—160
R. 620			
B. 3.—Other Branches			
	50,900	50,879	—21
C.—Allowances, Honoraria, etc.			
Non-voted O. 4,700	7,200	7,359	+159
M. 2,500			
Col. 1.—In Muktesar Branch, the increased expenditure on travelling and Muktesar allowances and the cost of passage, could not be anticipated.			
Voted O. 7,300	6,430	6,340	—90
R. —870			
D.—Purchase of additional animals			
O. 53,000	28,450	27,865	—585
R. —24,550			
Col. 1.—Mainly due to reduction in prices and smaller purchases in Izatnagar Branch.			
E.—Stable, Feed and Upkeep of animals :			
E. 1.—Purchase of grain			
O. 38,000	29,590	29,213	—377
R. —8,410			
Col. 1.—In the Izatnagar Branch, due to reduction and more efficient method in serum manufacture.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>E.—Stable, Feed and Upkeep of animals—concl'd.</b>			
E. 2.—Purchase of grass and hay			
O.     14,500 }			
R.    —2,000 }	12,500	12,455	—45
E. 3.—Cattle attendants and coolies			
O.     53,000 }			
R.    —1,600 }	51,400	50,610	—790
E. 4.—Other charges			
O.     9,900 }			
R.    —800 }	9,100	8,812	—288
<b>F.—Cultivation Expenses :</b>			
F. 1.—Labour and Cultivation			
O.     25,500 }			
R.    —2,600 }	22,900	22,578	—322
F. 2.—Other Expenses			
O.     5,000 }			
R.     2,000 }	7,000	6,879	—121
<i>Col. 1.—Mainly in the Izatnagar Branch. Due to the purchase of new machinery, etc., for agricultural operations.</i>			
<b>G.—Maintenance of Power House . . .</b>			
O.     12,000 }			
R.     1,500 }	13,500	13,489	—11
<b>H.—Purchase of Chemicals and Apparatus</b>			
O.     15,000 }			
R.     7,200 }	22,200	21,395	—805
<i>Col. 1.—In Muktesar Branch Rs. 5,900 and Izatnagar Branch Rs. 1,300 due to unanticipated new purchases and repairs of certain apparatus.</i>			
<b>I.—Railway freight and carriage charges</b>			
O.     18,000 }			
R.    —1,900 }	16,100	15,776	—324
<b>J.—Dairy Herd . . . . .</b>	1,900	1,540	—360
<b>K.—Packing materials</b>			
O.     4,200 }			
R.     410 }	4,610	4,731	+121
<b>L.—Other Supplies and Services</b>			
O.     17,000 }			
R.    —200 }	16,800	15,920	—880
<b>M.—Contingencies</b>			
O.     39,100 }			
R.    —1,900 }	37,200	37,981	+781
<i>Col. 4.—Book debits for purchase of certain medicines not anticipated.</i>			
<b>N.—Grants-in-aid, Contributions, etc.</b>	700	681	—19
<b>O.—Establishment charges paid to other Governments, Departments, etc. . . . .</b>	18,100	18,050	—50
<b>P.—Works</b>			
O.    1,06,700 }			
R.    18,000 }	1,24,700	1,24,329	—371
<i>Col. 1.—Several minor works were pending for want of funds. These were included in the programme. See Note 4.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Q.—Veterinary Research Scheme :</b>			
<b>Q. 1.—Protozoological Section at Muktesar :</b>			
Q. 1 (1).—Pay of Officers . . . . .	4,900	..	—4,900
<i>Col. 4.—Post remained vacant.</i>			
Q. 1 (2).—Pay of Establishments . . . . .	400	..	—400
<i>Col. 4.—See sub-head Q. 1 (1).</i>			
Q. 1 (3).—Provident Fund Contribu- tion . . . . .	300	..	—300
<i>Col. 4.—See sub-head Q. 1 (1).</i>			
Q. 2.— <i>Deduct</i> —Recoveries from the Im- perial Council of Agricultural Re- search . . . . .	—5,600	..	+5,600
<i>Col. 4.—See sub-head Q. 1 (1).</i>			
R.—English Charges (High Commissioner) on Stores . . . . .	10,000	8,897	—1,103
<i>Col. 4.—Reduction in prices and rounding of the Budget.</i>			
S.—Loss or Gain by Exchange . . . . .	..	—47	—47
<b>Surrenders or withdrawals within Grant</b>			
R. 20,100	20,100	..	—20,100
<hr/>			
Totals { <i>Non-voted</i> . . . . .	43,200	43,056	—144
{ <i>Voted</i> { Gross . . . . .	6,95,600	6,63,776	—31,824
{ Deductions . . . . .	—5,600	..	+5,600
{ Net. . . . .	6,90,000	6,63,776	—26,224
<hr/>			

## NOTES.

1. The comparatively large saving in the voted section of the grant is mainly attributable to sub-head D.

2. The variations in column 1 under sub-heads D, E. 1, F. 2, H and P are brought to notice. The original estimates thereunder might apparently have been closer.

3. The Income and Expenditure account of the Dairy attached to the Imperial Institute of Veterinary Research, Muktesar, for 1935-36 was test audited by the Accountant General, United Provinces; and calls for no special audit comments.

4. *Sub-head P.*—There was only one important major work pertaining to this sub-head, the details of which are given below :—

Installation of a water supply system at the Imperial Veterinary Serum Institute, Izatnagar. Estimate Rs. 47,036; final appropriation Rs. 22,960; expenditure to end of March 1936, Rs. 22,490; in progress.



## GRANT No. 62.—INDUSTRIES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 35.—INDUSTRIES "			
A.—Indian School of Mines :			
A. 1.—Pay of Officers			
Non-voted O. 1,500 } M. 1,490 }	2,990	2,987	—3
Col. 1.—The Chief Inspector of Mines in India held the appointment of the Principal for twelve months instead of for six months provided in the budget.			
Voted O. 78,300 } R. —12,300 }	66,000	63,152	—2,848
Col. 1.—Mainly leave <i>ex-India</i> of three officers.			
A. 2.—Pay of Establishments			
O. 49,900 } R. —500 }	49,400	48,884	—516
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 500 } M. —250 }	250	202	—48
Voted . . . . .	13,000	15,669	+2,669
Col. 4.—Unforeseen cost of passage of an officer. The excess remained uncovered as the controlling officer was under the impression that he was competent to sanction a reappropriation to this head from " Pay of officers (voted) ".			
A. 4.—Supplies and Services			
O. 12,200 } R. —600 }	11,600	11,272	—328
A. 5.—Contingencies			
O. 16,600 } R. —400 }	16,200	15,282	—918
B.—Grants-in-aid for the Development of Hand-loom Industry			
	4,74,000	4,20,038	—53,962
Col. 4.—Retained as a reserve to provide against unforeseen developments, which did not however take place.			
C.—Grants-in-aid for the Development of Sericultural Industry in British India			
	1,00,000	93,962	—6,038
Col. 4.—See sub-head B.			
Surrenders or withdrawals within Grant			
R. 13,800	13,800	..	—13,800
Totals { Non-voted : : : : : Voted : : : : :	3,240 7,44,000	3,189 6,68,259	—51 —75,741

## NOTE.

The saving in the voted section of the grant occurred mainly under sub-heads B and C.

## GRANT NO. 63.—AVIATION.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>MAJOR HEAD "36—AVIATION."</b>				
<b>A.—Direction :</b>				
A. 1.—Pay of Officers				
Non-voted	O. 9,000 } M. 101 }	9,101	9,101	..
Voted	O. 1,44,200 } S. 19,700 } R. 70 }	1,63,970	1,63,737	—233
Col. 1.—Pay of certain newly created posts.				
A. 2.—Pay of Establishments				
	O. 1,23,100 } S. 25,700 } R. —1,960 }	1,46,840	1,47,109	+269
Col. 1.—Pay of certain additional staff.				
A. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 3,000 } M. —635 }	2,365	2,402	+37
Voted	O. 64,200 } S. 9,800 } R. —2,000 }	72,000	71,553	—447
Col. 1.—Due to additional staff sanctioned.				
A. 4.—Supplies and Services				
	O. 21,300 } R. 14,600 }	35,900	29,423	—6,477
Col. 1.—Payment to Indian National Airways, Limited, on account of operation and maintenance of Avro X. Decision to entrust the work to Indian National Airways, Ltd., was taken too late to include the provision in the original budget. Col. 4.—(i) Owing to unexpected delay in delivery of certain spare parts for Avro X purchased in England, cost of which could not be paid during the year, and (ii) Engines of the aircraft sent to England for overhaul and modifications, the payment for which could not be made during the year owing to late receipt of the bills.				
A. 5.—Contingencies				
	O. 36,500 } S. 3,800 } R. 11,800 }	52,100	50,711	—1,389
Col. 1.—Due to additions to the staff and formation of new aerodrome offices.				
A. 7.—Payments to Posts and Telegraphs for wireless facilities				
	O. 4,60,000 } S. 90,000 }	5,50,000	5,48,669	—1,331
Col. 1.—(i) Rs. 45,000 under estimation of interest and depreciation charges on the capital cost of wireless stations, (ii) Rs. 15,000 cost of Tavoy Wireless Telegraph station, (iii) Rs. 10,000 New works on the Karachi-Colombo Route, (iv) Rs. 20,000 due to general increase in aeronautical traffic on the trans-India route.				
A. 8.—Grants-in-aid, Contributions, etc.				
	M. 34	34	34	..
A. 9.—Scholarships and other Miscellaneous charges				
	O. 9,400 } R. 200 }	9,600	9,543	—57

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
<b>B.—Grants for Aviation purposes :</b>			
B. 1.—Special Grants-in-aid from the additional tax on Petrol consumed for Aviation purposes			
O. 76,900 }	46,900	30,469	—16,431
R. —30,000 }			
Col. 1.—(i) Due to postponement of certain schemes to the next financial years, (ii) Decision to meet the expenditure (Rs. 7,000) on the Westing house beacon for Sukkur from Capital grant instead of from the Petrol Tax Fund as originally proposed. Col. 4.—Certain stores were delivered too late to admit of payment or surrender before the close of the year.			
B. 2.—Other Grants for Aviation purposes			
O. 3,57,400 }	3,80,190	3,76,912	—3,278
R. 22,790 }			
Col. 1.—To meet in part an extra grant-in-aid (Rs. 52,000) to the Indian Trans-continental Airways Ltd.			
<b>C.—Works :</b>			
C. 1.—Original Works			
O. 30,000 }	31,000	27,586	—3,414
R. 1,000 }			
Col. 4.—The savings were not known to admit of surrender being made before the close of the year as the works are scattered all over India and Burma and are executed through various agencies.			
C. 2.—Aerodrome Equipment . . .	50,000	48,592	—1,408
C. 3.—Standing charges			
O. 1,12,000 }	1,06,000	99,780	—6,220
R. —6,000 }			
Col. 4.—The savings in respect of works entrusted to Public Works Department were not reported in time to admit of surrender.			
C. 4.—Establishment charges credited to other Governments, Departments, etc.			
O. 15,000 }	9,000	8,160	—840
R. —6,000 }			
Col. 1.—(i) Overbudgeting and (ii) less expenditure on works carried out by the Central Public Works Department.			
C. 5.—Tools and Plant charges credited to other Governments, Departments, etc.			
O. 3,000 }	800	687	—113
R. —2,290 }			
Col. 1.—See C. 4.—Col. 1.			
<b>E.—English charges (High Commissioner) on Stores</b>			
O. 3,000 }	700	236	—464
R. —2,300 }			
Col. 1.—Certain articles provided for in the Budget were purchased locally in India.			
<b>F.—Loss or Gain by Exchange . . .</b>		—1	—1
Totals { Non-voted . . . . .	11,500	11,537	+37
{ Voted . . . . .	16,55,000	16,13,166	—41,834

## NOTES.

1. The saving in the voted section is composed of savings under different sub-heads, of which B. 1 and C. 3 may be specially mentioned.
2. Statement of extra-statutory abandonment of claims to revenue during the period from 1st January 1935 to 31st December 1936.

Nature.	Amount.	Circumstances leading to the abandonment.
(i) Housing and landing fees . . . . .	9,223	According to their agreements certain flying clubs are entitled to free landing facilities and free accommodation at Government Civil Aerodromes as a form of assistance given to encourage development of Civil Aviation in India.
(ii) Rents for lands and buildings . . . . .	9,445	

## IMPORTANT COMMENTS.

*Construction of runways on a landing ground.*—To provide facilities for an all weather landing at a certain station, it was decided to construct two hard runways, one along each arm of the existing landing ground. The intention was to secure a firm course in all weathers at the cheapest specifications. The Provincial Public Works Department were accordingly asked to furnish detailed estimates for the three alternative specifications suggested by the various technical authorities consulted in the matter. The Road Engineer to the Government was firmly convinced that the usual depths of road metal used might be reduced and for Gaya he considered that 3" of moorum soling (in place of brick) with 2" of stone metal over, *plus* a seal coat of bitumen or tar, would be certainly adequate and that it might be tried experimentally. The advice of the Chief Engineer, Royal Air Force was also obtained before the Provincial Public Works Department was addressed. The estimates furnished were as below :—

Specification of surface.	Estimate of cost.		
	Works Outlay.	Departmental charges leviable by Public Works Department.	Total.
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
(1) 4" depth of road metal consolidated to 3" with surface tarred over 3" brick soling (heavy specification) . . . . .	57,840	16,773	74,613
(2) 3" mooram soling with 2" of stone metal over <i>plus</i> 2 coats of tar . . . . .	40,421	11,722	52,143
(3) 2" stone metal <i>plus</i> tarring 2 coats without mooram soling (light specification) . . . . .	28,070	8,140	36,210

The Provincial Public Works Department recommended the first specification in view of the circumstances of the case. The budget provision for the work, however, was Rs. 64,500 only (Works outlay Rs. 50,000, Departmental charges 14,500).

2. While these estimates were under the consideration, unofficial advice was also taken from the representative of a firm of contractors who was considered to be an expert in road making. After inspection of the site, the expert suggested brick on edge laid on  $\frac{1}{2}$ " sand cushion and covered with a tar priming coat with a 1" tar macadam carpet on top total thickness  $5\frac{1}{2}$  inches. After due consideration it was decided in consultation with the Chief Engineer, Royal Air Force, to entrust the work to the firm who made a lump sum offer of Rs. 64,500 on the 8th March 1934.

3. About a fortnight after this offer, the firm represented to the Head of the Department that on account of the earthquake (which occurred on 15th January 1934) there was a shortage of bricks and a rise in the price of labour and materials originally quoted by the Public Works Department on which the firm's estimates were based. It was, therefore, impossible to complete the work according to the specifications originally proposed. This representation was accepted by the Head of the Department in consultation with the Chief Engineer, Royal Air Force, and it was decided to construct the North-South arm of the runway to the heavy specification and the East-West arm to the lighter specifications, which appear to have

approximated to items 1 and 3 respectively of the specifications originally suggested by the Public Works Department as stated in paragraph 1 above. The work was done by direct contract with the firm, with the Chief Engineer, Royal Air Force, as Consulting Adviser, the specification and checking of work to be certified by that authority.

4. The specifications of the work were thus made lighter in the special circumstances explained above without any reduction of costs. It has been stated that the lighter specification was laid down as an experiment, so that if it proved successful there could be considerable saving in costs in similar places in future.

5. A lump sum contract for Rs. 64,452 was entered into with the firm on the basis of their tender dated the 24th February 1934. The work was completed on 30th June 1934 and final payment made. The runways were maintained by the firm for six months after completion and a certificate to this effect was recorded by the Head of the Department on 15th January 1935.

6. While the North-South arm of the runways proved successful, the treatment of the East-West arm was not found satisfactory during the monsoon, owing to (i) difficulties with sub-soil water and (ii) on account of low-lying land. Part of this runway sank to a depth of 3 or 4 inches and the problem of siting the runway on higher ground had to be investigated. Accumulation of water on low-lying land destroyed a portion of the lighter specification while a portion on higher ground remained substantially intact. As a result, part of the original runway on the East-West arm had to be abandoned, and additional land on higher ground had to be acquired in order to lay out the East-West runway. Accordingly in August 1935 an estimate amounting to Rs. 1,19,248 was prepared by the Central Public Works Department for additions and improvements to the landing ground including, among other items, the probable cost of resurfacing the North-South runway to an improved specification, and extending the East-West runway on higher land, resulting in the scraping of the original East-West runway, which was built to lighter specification. The work was commenced in January 1936 by the Central Public Works Department as part of the Capital Aviation Works programme (Grant No. 63-B).

7. It would be seen from the above particulars that work with lighter specifications was accepted from the firm without reduction in price in the special circumstances of the case and that the lighter specifications proved a failure.

# GRANT No. 63-B.—EXPENDITURE ON THE DEVELOPMENT OF CIVIL AVIATION MET FROM THE FUND.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

## MAJOR HEAD "36-A.—CAPITAL OUTLAY ON CIVIL AVIATION".

### A.—Civil Aviation :

#### A. 1.—Works :

##### A. 1 (1).—Original Works

S.	16,01,000	}	10,93,600	10,79,727	—13,773
R.	—5,07,500				

*Cols. 1 and 4.*—Certain works having not been commenced or completed during the course of the year due to unavoidable delay in obtaining sanctions to projects.

##### A. 1 (2).—Establishment charges credited to other Governments, Departments, etc.

S.	2,32,000	}	1,36,400	1,29,257	—7,143
R.	—95,600				

*Cols. 1 and 4.*—See sub-head A. 1 (1).

##### A. 1 (3).—Tools and Plant charges credited to other Governments, Departments, etc.

S.	24,000	}	14,100	13,176	—924
R.	—9,900				

*Cols. 1 and 4.*—See sub-head A. 1 (1).

#### A. 2.—Establishment :

##### A. 2 (1).—Pay of Officers

M.	13,200	13,200	16,088	+2,888
----	--------	--------	--------	--------

*Col. 1.*—See Note 2. *Col. 4.*—Unexpected debit received on account of leave salary of an officer drawn in England.

##### A. 2 (2).—Pay of Establishments

S.	5,300	}	5,400	5,900	+500
R.	100				

*Col. 4.*—Employment of temporary meteorological staff to obtain meteorological data in respect of possible sites for a new aerodrome at Calcutta.

##### A. 2 (3).—Allowances, Honoraria, etc.

Non-voted M.	3,300	3,300	2,105	—1,195
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*Col. 1.*—See Note 3. *Col. 4.*—Not utilized owing to pressure of work at headquarters.

Voted	S.	3,000	}	1,300	2,057	+757
	R.	—1,700				

*Col. 1.*—Mainly due to less touring. *Col. 4.*—Curtailement of touring did not materialise to the extent anticipated.

##### A. 2 (4).—Grants-in-aid, Contributions, etc.

M.	600	600	605	+5
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## 196 GRANT NO. 63B.—EXPENDITURE ON THE DEVELOPMENT OF CIVIL AVIATION, ETC.

Major Head and sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.		
1		2	3	4		
		Rs.	Rs.	Rs.		
B.—Meteorological						
S.	1,20,000	1,20,000	..	—1,20,000		
<i>Col. 4.</i> —Due to improvements to an observatory being held in abeyance (Rs. 1,00,000), and delay partly in obtaining sanction to estimate and partly in arriving at a decision regarding standard type of quarters to be constructed at civil Aerodromes and landing grounds (Rs. 20,000). No surrender was made due to the confusion arising from the separation of heads for Civil Aviation and meteorological works, the Director of Civil Aviation and the Department of Industries and Labour (proper) each expecting the other to take action. The authority now responsible is the Director of Civil Aviation.						
C.— <i>Deduct</i> —Amount transferred from the Fund for the Development of Civil Aviation						
Non-voted M.	—17,100	—17,100	—18,798	—1,698		
Voted S.	—19,85,300	—13,70,700	—12,30,117	+1,40,583		
R.	6,14,600 }					
See Important Comments, para. 2.						
Surrenders or withdrawals within Grant						
Gross.	R. 6,14,600	6,14,600	..	—6,14,600		
Deductions.	R. —6,14,600	—6,14,600	..	+6,14,600		
Totals	{	<i>Non-voted</i>	<i>Gross</i> . .	17,100	18,798	+1,698
			<i>Deductions</i> .	—17,100	—18,798	—1,698
			<i>Net</i> . .	..	..	..
		<i>Voted</i>	<i>Gross</i> . .	19,85,300	12,30,117	—7,55,183
			<i>Deductions</i> .	—19,85,300	—12,30,117	+7,55,183
			<i>Net</i> . .	*1,000	..	—1,000

\*See Important Comments, para. 2.

## NOTES.

1. Prior to 1929-30, the administrative control of civil aviation buildings, aerodromes, landing grounds and other works connected with civil aviation vested in the Public Works Department and the expenditure thereon was accounted for under Grant No. 73-Civil Works. In 1929-30, the administrative control was transferred to the Director of Civil Aviation, and from that year all expenditure on civil aviation works was accounted for under Grant No. 63-Aviation. Since 1934-35, all expenditure of a capital nature on Civil Aviation has been accounted for under this Grant and financed from the Fund for the Development of Civil Aviation, which was created out of the Revenue surplus of 1934-35, and voted by the Legislature in March 1935. Expenditure on civil aviation met from ordinary revenues however continues to be accounted for under Grant No. 63-Aviation.

2. Sub-head A. 2 (1).—Non-voted—A provision of Rs. 18,100 was made under this sub-head in the Supplementary Appropriation which was subsequently reduced by Rs. 4,900 owing to non-utilisation of the provision of additional pay of an officer and the post of Engineer officer having been held by the Superintending Engineer, aviation circle, as a dual charge with a small additional pay.

3. Sub-head A. 2 (3).—Non-voted.—A provision of Rs. 5,000 was made under this sub-head in the Supplementary Appropriation which was subsequently reduced by Rs. 1,700 due mainly to less touring.

## Annexure A.

## Statement of Expenditure on Important New Works.

Serial No. and Service.	Final Appropriation.	Expenditure.	Balance.	
			Unexpended.	Excess.
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
<b>I.—Major works above Rs. 50,000 for which specific provision was made in the Budget.</b>				
1. Chittagong—Improvements to existing landing ground				
S. 1,00,000 }	..	..	..	..
R. —1,00,000 }				
Estimate Rs. 1,64,201 ; expenditure to 31st March 1936, nil ; in progress.				
2. Karachi—Development of Air Port (including Civil aviation and meteorological requirements)				
S. 2,00,000 }	10,700	10,711	..	11
R. —1,89,300 }				
Estimate Rs. 11.64 lakhs ; expenditure to 31st March 1936, Rs. 10,711 ; estimates for part of the work only, viz., construction of metalled road and drains sanctioned during 1935-36, balance of work having not been sanctioned.				
3. Jacobabad—Improvements to landing ground				
S. 1,10,000 }	82,900	87,755	..	4,855
R. —27,100 }				
Estimate Rs. 1,14,117 ; expenditure to 31st March 1936, Rs. 87,755 ; in progress.				
4. Gaya—Improvements to landing ground				
S. 70,000 }	17,900	10,060	7,840	..
R. —52,100 }				
Estimate Rs. 1,24,454 ; expenditure to 31st March 1936, Rs. 10,060 ; in progress.				
5. New Delhi—Construction of runways levelling, etc.				
S. 89,000 }	74,900	75,732	..	832
R. —14,100 }				
Estimate Rs. 96,702 ; expenditure to 31st March 1936, Rs. 91,767 ; in progress.				
5 (1).—Construction of administration Block of building	1,80,000	1,62,651	17,349	..
Estimate Rs. 1,81,535 ; expenditure to 31st March 1936, Rs. 1,62,651 ; in progress.				
6. Akyab—Enlargement of aerodrome, runways quarters, fencing etc.				
S. 1,20,000 }	78,800	73,425	5,375	..
R. —41,200 }				
Estimate Rs. 3,10,156 ; expenditure to 31st March 1936, Rs. 73,425 ; in progress.				
7. Rangoon—Acquisition of land, roads, buildings, etc.				
S. 1,00,000 }	..	..	..	..
R. —1,00,000 }				
Estimate Rs. 7,48,171 ; expenditure to 31st March 1936, nil ; in progress.				
8. Bassein—Improvements and runways				
S. 69,000 }	37,000	35,679	1,321	..
R. —32,000 }				
Estimate Rs. 73,987 ; expenditure to 31st March 1936, Rs. 41,802, runways completed Rs. 38,130 ; Improvements in progress.				



193 GRANT NO. 63B.—EXPENDITURE ON THE DEVELOPMENT OF CIVIL AVIATION, ETC.

Serial No. and Service.	Final Appropriation. (2) Rs.	Expenditure. (3) Rs.	Balance.	
			Unexpended. (4) Rs.	Excess. (5) Rs.
9. General—Lighting of the Karachi, Calcutta, Akyab, Rangoon and Bombay—Madras air routes				
S. 3,00,000 }	2,43,200	1,94,911	48,289	..
R. —56,800, }				
Estimate Rs. 8,51,000 ; expenditure to 31st March 1936, Rs. 2,04,643 ; in progress.				
9 (1).—Construction of hangers at Karachi, Rangoon Calcutta, Allahabad, Delhi, Lahore, Bombay, Akyab and Madras				
S. 5,00,000 .	5,00,000	5,41,982	..	41,982
Estimate Rs. 16,00,000 ; expenditure up to 31st March 1936, Rs. 5,41,982 ; in progress.				
<b>II.—Other Major works for which specific provision was made in the Budget.</b>				
10. All works collectively.				
S. 19,000 }	18,600	18,853	..	253
R. —400 }				
<b>III.—Major works for which specific provision was not made in the Budget.</b>				
11. Bombay—Reconstruction of aerodrome		5,650	..	5,650
Estimate Rs. 4,70,300 ; expenditure to 31st March 1936, Rs. 5,650 ; in progress.				
12. General—Furniture		4,650	..	4,650
Estimate Rs. 50,000 ; expenditure to 31st March 1936, Rs. 4,650 ; in progress.				
<b>IV.— Minor Works.</b>				
13. Collectively		101	..	101
Total .	12,44,000	12,22,160	80,174	58,334

### IMPORTANT COMMENTS.

*Review of the Grant and its administration.*—The net amount being nil, a nominal demand for Rs. 1,000 was submitted to the vote of the Legislative Assembly in September 1935 for expenditure on Aviation Works during 1935-36. The provision made for the various schemes was also brought to the notice of the Assembly. A statement (Annexure A) showing the detailed figures of estimated cost, original provision, modified appropriation, and expenditure incurred separately for each work estimated to cost over Rs. 50,000 is appended to this account, while the following table shows the original provision, the modified appropriation and expenditure for the year for all works collectively :—

Class of works.	Original provision. (In thousands of rupees.)	Modified Appropriation.	Expendi- ture.	Outlay compared with	
				Original provision.	Modified Appropriation.
<i>A.—Civil Aviation.</i>					
New Works . .	13,85	8,75	902	—483	+27
Works in progress .	4,72	3,69	320	—152	—49
Total .	18,57	12,44	12,22	—635	—22
<i>B.—Meteorological Works.</i>					
New Works . . .	1,20	1,20	..	1,20	—1,20

*Sub-Head A.—Civil Aviation.*

2. In the case of the Aviation Works, the large saving of 6.35 works out to 34 per cent. of the original provision. It was however reduced to 1.2 per cent. by the surrender of 6.13 in March 1936. The bulk of the savings occurred on items 1, 2, 4, 7 and 9 of Annexure A. In each case, the saving is said to have been due to works not having been commenced or completed during the year owing to unavoidable delay in obtaining sanction to estimates. In view of the fact that the supplementary demand was presented to the Assembly in the middle of the year, the estimate of requirements under this group of works could apparently have been closer. It is also for consideration whether a lump cut should not be made in future in the provision for works to allow for unforeseen delays.

3. The works, *vide* items 11 and 12 of Annexure A for which funds were provided by reappropriation had not been included in the list of works for which a token demand was presented in accordance with an undertaking that detailed schemes met from the Fund would be brought to the notice of the Assembly.

4. *Sub-head B.—Meteorological.*—The note below sub-head B.—Meteorological in the Appropriation Account indicates that the financial control of this class of works was susceptible of improvement.

5. *Sub-head C.—Deduct—Amount transferred from the Fund, for the development of Civil Aviation.*—The progressive account of expenditure met from the Fund will be found at Serial No. 1 of paragraph 61 of Chapter III of the Audit Report.

6. In February 1935 the Government of India decided to entrust to the Central Public Works Department the execution of the Capital Programme of Civil Aviation Works. The estimated works outlay on the programme excluding the cost of land and equipment is roughly Rs. 47,90,900. It was desired to complete the programme within a period of 2½ years. A temporary Circle of Superintendence and five temporary Divisions were added between March and June 1935 to the existing cadre of the Central Public Works Department to deal with the whole of the programme excluding the work ordinarily done by the Wireless Branch of the Posts and Telegraphs Department. The original programme is now under revision. The total expenditure on works incurred by Central Public Works Department to the end of 1935-36 was Rs. 8,72,443.

7. *Over-measurement of a work.*—In connection with the work of establishing a Civil landing ground for an aerodrome which was entrusted to the Public Works Department of a Provincial Government, the local Executive Engineer proposed an estimate for Rs. 28,605 for removing the Railway embankment, filling borrow pits, etc. When the payments made to the contractors in March 1935 in accordance with the estimates were reported to the Government of India, they doubted the accuracy of the measurements of the work done and also considered the rate charged for the earthwork to be very excessive. The Executive Engineer and the Overseer concerned were thereafter placed under suspension by the Provincial Government pending a departmental enquiry. The enquiry showed that the Executive Engineer had either not checked the measurements or had checked them without due care or had intentionally passed them as correct. It was not possible to prove that the rate charged was excessive considering that the earthwork which was of considerable magnitude had to be done within a short time. No financial loss to Government was involved, as the amount paid in excess, *viz.*, Rs. 5,589 was recovered from the Contractors and credited to Government in May 1935.

In view of the unusually good record of his service prior to the occurrence of the case, the Executive Engineer was not dismissed from Government service but was given the option of retiring from service from the date of suspension, *viz.*, the 11th May 1935 which he accepted. For a similar reason, Government took a lenient view of the case against the Overseer who was found guilty of the irregular measurements, etc., and removed him from Government Service from the 12th May 1935 (the date of his suspension) on a compassionate pension.\*

## GRANT No. 64.—COMMERCIAL INTELLIGENCE AND STATISTICS.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD "37.—MISCELLANEOUS DEPARTMENTS."					
A.—Pay of Officers					
Non-voted	O.	57,300	56,125	56,125	..
	M.	—1,175			
Voted	O.	2,600	7,242	7,242	..
	R.	4,642			
Col. 1.—Extension of the term of appointment of an officer on special duty (Rs. 2,800) and appointment of a "votable" officer in place of a "non-votable" one (Rs. 1,800).					
B.—Pay of Establishments					
	O.	2,21,800	2,17,283	2,17,251	—32
	R.	—4,517			
C.—Allowances, Honoraria, etc.					
Non-voted	O.	9,700	7,275	6,878	—397
	M.	—2,425			
Col. 1.—Non-utilisation of the provision for house rent allowance of the Deputy Director of Commercial Intelligence and Statistics.					
Voted	O.	3,500	2,000	1,988	—12
	R.	—1,500			
Col. 1.—Allowance of the personal staff of the Director General being chargeable to sub-head I. 3.					
D.—Contingencies					
	O.	25,600	22,123	21,807	—316
	R.	—3,477			
Col. 1.—Mainly unutilised provision for the preparation of Crop Atlas.					
E.—Payments to Railways and Provincial Governments for Frontier Trade Registration					
			14,700	15,186	+486
F.—Cotton Industry Statistics :					
F. 1.—Pay of Establishments					
	O.	6,600	6,230	6,148	—82
	R.	—370			
F. 2.—Other Charges . . . . .					
			1,400	1,395	—5
G.—Payments to Railways and Steamship Companies in connection with the compilation and Publication of Rail and River borne statistics relating to Raw Cotton .					
			11,100	11,334	+234
H.—Subsidies to Railways and Steamship Companies					
	O.	1,64,600	1,57,602	1,49,687	—7,915
	R.	—6,998			
Cols. 1 and 4.—The rates charged by the Railways were less than the estimated rates. (Rs. 14,261) and liabilities carried over due to late presentation of bills by the Railways (Rs. 652).					

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>I.—Statistical Research Branch :</b>				
I. 1.—Pay of Officers.				
	O. 18,900 }			
	R. 23 }	18,923	18,923	..
I. 2.—Pay of Establishments				
	O. 29,500 }			
	R. —600 }	28,900	28,663	—237
I. 3.—Allowances, Honoraria, etc.				
	O. 10,000 }			
	R. 1,927 }	11,927	10,971	—956
<i>Col. 1.—See sub-head C. voted.</i>				
I. 4.—Contingencies				
	O. 7,700 }			
	R. —100 }	7,600	6,801	—799
<i>Col. 4.—Non-utilisation in full of the provision for purchase of books.</i>				
Surrenders or withdrawals within Grant				
	R. 10,970	10,970	..	—10,970
Totals {	Non-voted . . . . .	63,400	63,003	—397
	Voted . . . . .	5,18,000	4,97,396	—20,604

## NOTE.

As usual, the saving under sub-head H., is mainly responsible for the total voted saving of the grant which was, however, reduced to Rs. 9,634 by a portion of it having been surrendered to Government.

## GRANT No. 65.—CENSUS.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD " 37—MISCELLANEOUS DEPARTMENTS ".				
A.—Superintendence :				
A. 1.—Pay of Officers				
<i>Non-voted</i>	M. 144	144	194	+50
Col. 4.—Adjustment of residual charges at the close of the year.				
Voted . . . . .		..	784	+784
See non-voted.				
A. 2.—Pay of Establishments				
	R. 430	430	430	..
A. 4.—Contingencies				
	R. 430	430	430	..
E.—Printing and other Stationery Charges				
	O. 1,000 }	140	..	—140
	R. —860 }			
Totals { <i>Non-voted</i> . . . . .		144	194	+50
{ Voted . . . . .		1,000	1,644	+644

## NOTE.

The progressive expenditure up to 31st March 1936, on the decennial census held in 1931 was Rs. 48,92,361.

## GRANT No. 66.-- EMIGRATION--INTERNAL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".			
A.—Expenditure in Assam :			
A. 1.—Administrative Establishment :			
A. 1 (1).—Pay of Establishments	8,900	8,594	—306
A. 1 (2).—Other Charges			
O. 100 }	319	188	—131
R. 219 }			
Col. 4.—The additional grant for printing of wage return forms was not fully utilised.			
A. 2.— <i>Deduct</i> —Contribution by Assam Government . . . . .	—5,100	—4,925	+175
A. 3.—Medical Establishment :			
A. 3 (1).—Pay of Establishments	6,000	5,990	—10
A. 3 (2).—Other Charges . . . . .	2,500	2,168	—332
A. 4.—Works	600	515	—85
A. 5.—Reserve			
O. 1,000 }	405	..	—405
R. —595 }			
Col. 4.—No contingency arose for which provision was made.			
B.—Other Expenditure :			
B. 1.— <i>Pay of Officers</i> . . . . .	1,200	1,201	+1
B. 2.—Pay of Establishments			
O. 1,900 }	2,276	2,271	—5
R. 376 }			
B. 3.— <i>Allowances, Honoraria, etc.</i>			
O. 1,800 }	1,200	1,200	..
M. —600 }			
B. 4.—Contingencies . . . . .	100	36	—64
<hr/>			
Non-voted . . . . .	2,400	2,401	+1
<hr/>			
Totals {			
Voted {			
Gross . . . . .	21,100	19,762	—1,338
Deductions . . . . .	—5,100	—4,925	+175
Net . . . . .	16,000	14,837	—1,163

## NOTE.

The total receipts realised during 1935-36 on account of Emigration Fees (Internal) amounted to Rs. 4,268.

## GRANT No. 67.—EMIGRATION—EXTERNAL.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".				
A.—Emigration Agents in other countries :				
A. 1.—Pay of Officers				
	Non-voted	41,900	41,920	+20
	Voted			
	O. 59,400			
	R. 1,093	60,493	66,934	+6,441
Col. 4.—Adjustment of the pay and leave salary of the Agent in South Africa for January and February 1935 during this year.				
A. 2.—Pay of Establishments				
	O. 16,900	16,181	16,918	+737
	R. —719			
Col. 4.—Engagement of a lady typist in the South African Agency which had not been budgeted for in the original estimates.				
A. 3.—Grants-in-aid, Contributions, etc.				
		600	600	..
A. 4.—Other charges				
	Non-voted			
	O. 7,500	7,800	7,233	—567
	M. 300			
	Voted			
	O. 62,700	59,418	66,486	+7,068
	R. —3,282			
Col. 4.—Mainly purchase of a new car and more tours by the Agent in South Africa than anticipated.				
B.—Emigration Establishment in India :				
B. 1.—Pay of officers				
	Non-voted			
	O. 3,000	3,358	3,354	—4
	M. 358			
	Voted			
	O. 16,500	18,321	18,114	—207
	R. 1,821			
B. 2.—Pay of Establishments				
	O. 22,300	22,194	21,907	—287
	R. —106			
B. 3.—Allowances, Honoraria, etc.				
	O. 5,800	5,042	4,845	—197
	R. —758			
B. 4.—Other Charges				
	O. 7,400	7,354	7,260	—94
	R. —46			
Surrenders or withdrawals within Grant				
	R. 1,997	1,997	..	—1,997
Totals				
	Non-voted	53,658	53,107	—551
	Voted	1,91,000	2,02,464	+11,464

## NOTES.

1. The excess over the total voted grant occurred under sub-heads A. 1 and A. 4. A reappropriation in the wrong direction is also noticeable under sub-head A. 4.
2. The total receipts realised during 1935-36 on account of Emigration Fees (External) amounted to Rs. 35,091.

## GRANT No. 68.—JOINT STOCK COMPANIES.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS."</b>				
<b>A.—Pay of Officers</b>				
Non-voted	O. 9,000	9,203	9,203	..
	M. 203			
Voted	O. 33,700	33,299	29,379	—3,920
	R. —401			
<i>Col. 4.—Mainly in Bombay, due to change in personnel.</i>				
<b>B.—Pay of Establishments</b>				
	O. 49,200	46,760	43,939	—2,821
	R. —2,440			
<i>Col. 4.—Mainly in Bombay, Madras and United Provinces due to vacancies not filled up and to part utilisation of the provision for leave salary.</i>				
<b>C.—Allowances, Honoraria, etc.</b>				
	O. 7,800	2,847	2,436	—411
	R. —4,953			
<i>Col. 1.—Mainly in Bengal, due to change in classification—See note 2.</i>				
<b>D.—Supplies and Services and Contingencies</b>				
	O. 15,500	19,378	18,944	—434
	R. 3,878			
<i>Col. 1.—see C.</i>				
<b>E.—Establishment charges paid to Provincial Governments :</b>				
E. 1.—Madras		15,000	15,000	..
E. 2.—United Provinces				
Non-voted		6,000	5,804	—196
Voted	O. 2,200	2,400	1,846	—554
	R. 200			
<i>Col. 4.—For rounding and appointment of a junior man.</i>				
<b>E. 3.—Burma</b>				
Non-voted	O. 1,000	1,200	1,156	—44
	M. 200			
Voted	O. 2,000	1,735	1,734	—1
	R. —265			
<b>E. 4.—Bihar and Orissa</b>				
	O. 3,600	3,400	3,373	—27
	R. —200			
<b>Surrenders or withdrawals within Grant</b>				
	R. 4,181	4,181	..	—4,181
<b>Totals</b>				
{ Non-voted . . .		16,403	16,163	—240
{ Voted . . .		1,29,000	1,16,651	—12,349

## NOTES.

1. Total fees on account of registration of Joint Stock Companies realised during 1935-36 (excluding fees relating to area grants or appropriations) amounted to Rs. 3,14,595.

2. *Sub-head C.*—Provision for charges on account of fees and travelling expenses paid to private persons appointed for investigation of Provident Insurance Societies was made under sub-head C.—Allowances, Honoraria, etc., for the year 1935-36. In the accounts such charges are being adjusted under sub-head D.—Supplies and Services and Contingencies.

3. Total savings in the voted section of the grant which are attributable to sub-heads A, B and C work up to 9.6 per cent. of the grant against 5.5 per cent. in the last year. The unsundered balance of the grant which occurred under sub-heads A and B mainly in Bombay was 6.3 per cent. this year against 3.9 per cent. in the last year, which was in turn higher than that in the next previous year. This indicates further deterioration in the control over expenditure.



## GRANT No. 69.—MISCELLANEOUS DEPARTMENTS.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".			
A.—Imperial Library.			
A. 1.—Pay of Officers			
O. 12,900 } .	12 600	12,580	—20
R. —300 }			
A. 2.—Pay of Establishments			
O. 32,300 } .	31,100	31,452	+352
R. —1,200 }			
A. 3.—Purchase of Books and Publications			
O. 9,000 } .	9,800	10,083	+283
R. 800 }			
A. 4.—Other Expenses including Allowances, Honoraria, etc.			
O. 2,900 } .	3,550	3,560	+10
R. 650 }			
A. 5.—Deduct—Amount recovered from the Bengal Government	—16,000	—16,600	—600
B.—Examinations			
Non-voted M. 420 .	420	420	..
Voted . . . . .	1,300	1,164	—136
C.—Explosives :			
C. 1.—Pay of Officers			
O. 44,100 } .	43,665	43,664	—1
R. —435 }			
C. 2.—Pay of Establishments			
O. 21,100 } .	20,692	20,692	..
R. —408 }			
C. 3.—Travelling allowances			
Non-voted M. 200 .	200	200	..
Voted O. 26,600 } .	25,415	25,309	—106
R. —1,185 }			
C. 4.—Other Expenses			
O. 10,000 } .	9,290	9,041	—249
R. —710 }			
C. 5.—Establishment and other charges paid to other Governments, Departments, etc.			
O. 100 } .	36	36	..
R. —64 }			
C. 6.—Deduct—Recoveries from Provincial Governments			
O. —4,000 } .	—2,815	—2,815	..
R. 1,185 }			

Col. 1.—Number of cases received for examination was less than expected.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>D.—Controller of Patents and Designs :</b>				
D. 1.—Pay of Officers				
Non-voted	O. 14,900 } M. —13 }	14,887	14,887	..
Voted	O. 32,700 } R. —757 }	31,943	31,500	—443
D. 2.—Pay of Establishments				
	O. 35,100 } R. 716 }	35,816	35,771	—45
D. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 1,500 } M. —420 }	1,080	1,080	..
Voted	O. 200 } R. —162 }	38	38	..
D. 4.—Charges for Printing Patent Specifications				
	O. 5,500 } R. 500 }	6,000	5,664	—336
D. 5.—Supplies and Services and Contingencies				
	O. 6,100 } R. —1,841 }	4,259	4,170	—89
<i>Col. 1.</i> —Mainly owing to non-utilisation of the provision for law charges.				
<b>E.—Actuary to the Government of India :</b>				
E. 1.—Pay of Officers . . . . .		17,800	17,823	+23
E. 2.—Pay of Establishments				
	O. 6,000 } R. —121 }	5,879	5,489	—390
E. 3.—Other Charges . . . . .		1,800	788	—1,012
<i>Col. 4.</i> —Less touring. The saving was not surrendered as it was expected that the Actuary might go on tour at the end of the year.				
<b>F.—Indian War Memorial :</b>				
F. 1.—Pay of Establishments . . . . .		2,800	1,925	—875
F. 2.—Other Charges				
	O. 600 } R. 121 }	721	676	—45
<b>H.—Broadcasting :</b>				
H. 1.—Pay of Officers				
Non-voted	M. 1,800 . . . . .	1,800	1,766	—34
<i>Col. 1.</i> —Due to the appointment of a non-voted officer.				
Voted	O. 43,100 } R. —4,200 }	38,900	38,422	—478
H. 2.—Pay of Establishments				
	O. 1,12,500 } R. —2,700 }	1,09,800	1,09,299	—501
H. 3.—Allowances, Honoraria, etc.				
	O. 26,500 } R. —6,000 }	20,500	20,236	—264
<i>Col. 1.</i> —Economy and less expenditure on travelling allowances.				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>H.—Broadcasting—<i>concl'd.</i></b>				
H. 4.—Supplies and Services				
	O. 2,23,100 } S. 27,000 } R. —4,400 }	2,45,700	2,34,633	—11,067
<i>Col. 1.</i> —Mainly to make provision of a better service at the Delhi station than originally anticipated. <i>Col. 4.</i> —Provisions for purchase of instruments etc., technical maintenance and for payment to news agency was not fully utilised due to unforeseen circumstances. See note 1.				
H. 5.—Contingencies				
	O. 86,700 } S. 27,000 } R. 20,309 }	1,34,009	1,34,195	+186
<i>Col. 1.</i> —To meet expenditure on the publication of the "Indian Listener" the Circulation of which has greatly increased. See paragraph 238 of the Commercial Appendix and also Note 4.				
H. 6.—Grants-in-aid, Contributions, etc.		7,600	7,600	—
<b>I.—Courts of Enquiry and Boards of Conciliation constituted under the Trade Disputes Act, 1929.</b>				
I. 1.—Allowances, Honoraria, etc.				
	O. 300 } R. —300 }	..	..	..
I. 2.—Other Charges				
	O. 200 } R. —200 }	..	..	..
<b>J.—Registration of Accountants :</b>				
J. 1.—Pay of Officers				
	Non-voted O. 2,600 } M. 1,845 }	4,445	4,445	..
<i>Col. 1.</i> —Payment of arrears of pay.				
	Voted O. 11,000 } R. —6,200 }	4,800	4,800	..
J. 2.—Other Charges				
	Non-voted . . . . .	1,000	925	—75
	Voted O. 22,000 } R. —8,100 }	13,900	12,394	—1,506
<i>Col. 1.</i> —As in the previous year saving was due to inability of certain members of the Indian Accountancy Board to attend the meetings held in December 1935 and less expenditure on Examinations held under the Auditors Certificate Rules than was anticipated. <i>Col. 4.</i> —Prolonged tour of the Secretary, Accountancy Board having unexpectedly extended beyond 1935-36, adjustment of the expenditure thereon was made in the accounts of 1936-37.				
<b>K.—Administration of the Indian Partnership Act, 1932 :</b>				
K. 1.—Pay of Officers				
	Non-voted O. 1,000 } M. 200 }	1,200	1,191	—9
	Voted O. 5,700 } R. —900 }	4,800	4,334	—466

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
K.—Administration of the Indian Partnership Act, 1932— <i>concl'd.</i>				
K. 2.—Pay of Establishments				
	O. 12,100 } .	9,981	9,119	—862
	R. —2,119 }			
<i>Col. 1.</i> —Mainly in Bombay. Fewer temporary staff employed.				
K. 3.—Allowances, Honoraria, etc.				
	O. 400 } .	1,048	907	—141
	R. 648 }			
K. 4.—Other Charges				
	O. 3,000 } .	2,781	2,905	+124
	R. —219 }			
K. 5.—Establishment Charges paid to Provincial Governments				
	O. 900 } .	350	347	—3
	R. —550 }			
L.—English Charges (High Commissioner):				
L. 1.—Stores . . . . .				
		8,000	4,242	—3,758
<i>Col. 4.</i> —Mainly under Broadcasting; less payments than provided for to the British Broadcasting Corporation for recorded programmes. Also unutilised Contingent provision for small miscellaneous demands.				
M.—Loss or Gain by Exchange . . . . .				
		..	—22	—22
Surrenders or withdrawals within Grant				
	Gross R. 19,327 . . .	19,327	..	—19,327
	Deductions R. —1,185 . . .	—1,185	..	+1,185
<hr/>				
Totals {	Non-voted . . . . .	25,032	24,914	—118
	Voted { Gross . . . . .	8,86,000	8,44,836	—41,164
	{ Deductions . . . . .	—20,000	—19,415	+585
	{ Net . . . . .	8,66,000	8,25,421	—40,579

## NOTES.

1. The large saving in the voted section of the grant is mainly attributable to sub-heads H. 3., H. 4., J. 1. and J. 2. Though a supplementary grant was necessary, the amount voted proved to be much in excess of requirements under the sub-head H. 4.

2. The receipts on account of Patent Fees realised during 1935-36 amounted to Rs. 2,06,342. Against this the total expenditure under sub-heads D. 1. to D. 5. (Controller of Patents and Designs) was Rs. 93,110.

3. Total fees realised on account of Registration of Companies under Partnership Act, 1932 amounted to Rs. 19,195. The total expenditure under sub-heads K. 1. to K. 5. (Administration of the Indian Partnership Act) was Rs. 18,803.

4. Sub-head H. 5.—When presenting the Supplementary Demand for Rs. 27,000 in March 1936 it was stated that the excess expenditure would be partially covered by additional revenue. It is reported that the additional revenue realised during the last four months of the year as a result of the increased circulation of the "Indian Listener" amounted to Rs. 11,353.



To Leave and Pensionary charges for officers and staff—		Deduct Refunds		30	600	12,290	12,520
1935-36.		By Fees for Registration of Articles of Apprenticeship :—					
Officers	Rs.	Realised in—					
Staff		1935-36					
		1934-35			1,030		
		1933-34					980
To Audit and Accounting charges		Relating to—					
To Surplus		1935-36		Rs.			
		1934-35		40			
		1933-34 relating to 1934-35		10	50		50
		Deduct amount realised in—			1,080		1,030
		1934-35		Rs.			
		1935-36		10			
		1934-35		100			50
		Relating to 1936-37.					
		Deduct refunds		10	180		
		By fees for recognition of Institutions					
		Realised in 1935-36			425		
		Deduct amount relating to 1936-37			100		
		By miscellaneous receipts—					
		Sale proceeds of publications					
		By Deficit					
Total		43,701	53,301			900	980
						325	...
						98	79
						...	12,480
						43,701	53,301
						Total	..

Examined and found correct subject to the remarks contained in the Audit Report of even date.

R. C. KHANA,

A. L. SAHGAL,  
Secretary, Indian Accountancy Board,  
and Ex-officio Assistant Secretary to the  
Government of India.

NEW DELHI,  
The 13th January 1937. Examiner Outside Audit Department,  
Office of the Accountant General Central Revenues.

## AUDIT COMMENTS.

The working result of the Scheme for the year 1935-36 shows a surplus of Rs. 3,451, as compared with a deficit of Rs. 12,480 in 1934-35. This is mainly due to the facts that—

- (a) the post of the Secretary remained vacant for about six months in the year 1935-36 ;
- (b) the present Secretary drew for the remaining six months of 1935-36 a salary of Rs. 900 per mensem as compared with Rs. 2,050 per mensem drawn by the previous Secretary in 1934-35 ;
- (c) in consequence of the above, there has been a decrease in Leave and Pensionary charges ;
- (d) there has been an increase of Rs. 2,396 in the Annual fees due to the enrolment of an increased number of Accountants during the year 1935-36.

The benefit of the above factors has been partly offset by an increase of expenditure to the extent of Rs. 6,408 in the pay of Establishment and Rs. 1,421 in Allowances and Honoraria.

2. The working of the Scheme has resulted in a net deficit of Rs. 27,268 since its commencement, as explained below :—

	Rs.
Deficit for the year ended 31st March 1935 . . . . .	30,007
Add Rs. 712 being the amount of leave and pension contribution not included in the accounts for 1934-35 . . . . .	712
	<hr/> 30,719
Surplus for the year 1935-36 . . . . .	3,451
	<hr/>
Net deficit . . . . .	27,268

# GRANT NO. 69B.—EXPENDITURE ON THE DEVELOPMENT OF BROADCASTING MET FROM THE FUND.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>MAJOR HEAD "37.—MISCELLANEOUS DEPARTMENTS".</b>			
<b>A.—Establishment</b>			
S. 16,500	16,500	16,125	—375
<i>Col. 1.</i> —Voted by the Legislature in September 1935 to meet expenditure on the construction of a broadcasting station at Delhi and on the creation of a temporary wireless work-division for preparing estimates relating to the various schemes for the development of Broadcasting in India.			
<b>B.—Works</b>			
S. 80,000	80,000	76,199	—3,801
<i>Col. 1.</i> —See sub-head A. <i>Col. 4.</i> —Mainly due to less expenditure on the construction of transmitter building and mast foundations.			
<b>C.—Equipment</b>			
S. 2,58,000	2,58,000	2,77,230	+ 19,230
<i>Col. 1.</i> —See sub-head A. <i>Col. 4.</i> —Due to extra expenditure on certain items not provided for in the estimates.			
<b>D.—Other Charges</b>			
S. 27,000	27,000	23,734	—3,266
<i>Col. 1.</i> —See sub-head A. <i>Col. 4.</i> —Due to the non-payment of certain bills pending settlement with the firm.			
<b>E.—Deduct—Amount transferred from fund for the Development of Broadcasting</b>			
S. —3,81,500	—3,81,500	—3,93,288	—11,788
Totals			
{ Gross . . . . .	3,81,500	3,93,288	+ 11,788
{ Deductions . . . . .	—3,81,500	—3,93,288	—11,788
{ Net . . . . .	1,000*	..	—1,000

\* The net amount required being nil, a nominal demand for Rs. 1,000 was submitted for vote of the Legislative Assembly.

## NOTE.

The entire expenditure has been met from the Special fund for the Development of Broadcasting constituted out of the surplus revenue in 1934-35 (*vide* Grant No. 69-A of the Appropriation Account for 1934-35). The progressive account of expenditure met from the fund will be found at serial No. 2 of paragraph 61 of Chapter III of the Audit Report.

## Statement of Expenditure on Important New Works.

Serial No. and Service.	Final Appropriation.	Expenditure.	Balance.	
			Unexpended.	Excess.
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
1. Construction of a Broadcasting Station at Delhi *	80,000	58,044	3,801	..
2. Other Minor Works in connection with above.		18,155		

\* Estimate Rs. 60,110 ; expenditure to 31st March 1936, Rs. 58,044 ; Completed..



## GRANT No. 70.—INDIAN STORES DEPARTMENT.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>MAJOR HEAD—"37-A.—INDIAN STORES DEPARTMENT."</b>				
<b>A.—Headquarters Establishment :</b>				
A. 1.—Pay of Officers				
Non-voted O.	88,400 }	90,710	90,703	—7
M.	2,310 }			
Voted O.	1,51,000 }	1,55,330	1,55,286	—44
R.	4,330 }			
A. 2.—Pay of Establishments				
O.	3,20,200 }	2,91,700	2,90,876	—824
R.	—28,500 }			
<i>Col. 1.—Deputation of senior men to other offices and branches.</i>				
A. 3.—Allowances, Honoraria, etc.				
Non-voted O.	2,100 }	3,670	4,368	+698
M.	1,570 }			
<i>Col. 1.—Travelling and passage of an officer in connection with his deputation to examine the working of the London Store Department. Col. 4.—Unanticipated payment of passages adjusted after the close of the year.</i>				
Voted O.	69,900 }	71,240	70,635	—605
R.	1,340 }			
A. 4.—Supplies and Services				
O.	1,700 }	260	181	—79
R.	—1,440 }			
<i>Col. 1.—Provision to meet charges of the London Store Department for examination of tenders and advisory work not required.</i>				
A. 5.—Contingencies				
O.	34,500 }	41,830	41,466	—364
R.	7,330 }			
<i>Col. 1.—Increase of work.</i>				
<b>B.—Purchase Circles :</b>				
B. 1.—Pay of Officers				
O.	68,500 }	78,700	78,686	—14
R.	10,200 }			
<i>Col. 1.—Payment of personal pay to an officer, with retrospective effect from 1926-27.</i>				
B. 2.—Pay of Establishments				
O.	88,400 }	86,530	86,454	—76
R.	—1,870 }			
B. 3.—Allowances, Honoraria, etc.				
O.	13,300 }	14,490	14,357	—133
R.	1,190 }			
B. 5.—Contingencies				
O.	16,100 }	19,260	18,771	—489
R.	3,160 }			
<i>Col. 1.—See A. 5.</i>				
<b>C.—Inspection Circles :</b>				
C. 1.—Pay of Officers				
Non-voted O.	17,900 }	16,720	16,715	—5
M.	—1,180 }			
Voted O.	2,51,400 }	2,49,850	2,49,676	—174
R.	—1,550 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>C.—Inspection Circles—<i>conold.</i></b>				
C. 2.—Pay of Establishments				
	O. 2,27,800 } .	2,16,630	2,16,363	—207
	R. —11,170 }			
C. 3.—Allowances, Honoraria, etc.				
Non-voted				
	O. 3,600 } .	5,700	5,663	—37
	M. 2,100 }			
Voted				
	O. 79,000 } .	78,300	77,543	—757
	R. —700 }			
C. 4.—Supplies and Services				
	O. 51,000 } .	81,340	80,332	—1,008
	R. 30,340 }			
<i>Col. 1.</i> —Increased inspection of stores by the Store Department, London, owing to more demands from Railways, requiring inspection in the country of manufacture abroad.				
C. 5.—Contingencies				
	O. 24,100 } .	24,960	24,400	—560
	R. 860 }			
<b>D.—Government Test House :</b>				
D 1.—Pay of Officers				
	O. 65,000 } .	65,400	65,393	—7
	R. 400 }			
D. 2.—Pay of Establishments				
	O. 1,48,200 } .	1,47,260	1,47,123	—137
	R. —940 }			
D. 3.—Allowances, Honoraria, etc.				
	O. 6,800 } .	7,900	7,835	—65
	R. 1,100 }			
<i>Col. 1.</i> —Journey in connection with the Industrial Research work and Indian Roads Congress held at Bangalore.				
D. 4.—Supplies and Services . . . .				
	O. 17,000 } .	24,200	23,557	—643
	R. 7,200 }			
<i>Col. 1.</i> —To meet cost of a portion of the Lamp Testing Equipment not delivered in 1934-35.				
D. 5.—Contingencies				
	O. 16,600 } .	13,810	13,181	—629
	R. —2,790 }			
<i>Col. 1.</i> —Lower consumption of electricity due to the photometry and electric lamp testing section not being fully engaged during the year.				
<b>E.—Metallurgical Inspectorate :</b>				
E. 1.—Pay of Officers				
	O. 89,400 } .	90,280	90,275	—5
	R. 880 }			
E. 2.—Pay of Establishments				
	O. 62,300 } .	60,710	60,539	—171
	R. —1,590 }			
E. 3.—Allowances, Honoraria, etc.				
	O. 8,300 } .	10,180	9,612	—568
	R. 1,880 }			
<i>Col. 1.</i> —Payment of passages.				
E. 4.—Supplies and Services				
	O. 9,500 } .	4,000	2,938	—1,062
	R. —5,500 }			
<i>Cols. 1 and 4.</i> —Smaller purchase of chemicals and apparatus.				

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving —.		
1				2	3	4		
				Rs.	Rs.	Rs.		
E.—Metallurgical Inspectorate—concl'd.								
E. 5.—Contingencies								
	O.	4,300	}	5,130	4,666	—464		
	R.	830						
F.—Works :								
F. 1.—Inspection Circles								
	O.	500	}	510	503	—7		
	R.	10						
F. 3.—Metallurgical Inspectorate				7,200	6,983	—217		
G.—Industrial Intelligence and Research Bureau :								
G. 1.—Pay of Officers								
Non-voted				26,900	26,879	—21		
Voted	O.	17,900	}	4,910	4,908	—2		
	R.	—12,990						
Col. 1.—Delay in the recruitment of officers.								
G. 2.—Pay of Establishments								
	O.	46,000	}	35,300	34,987	—313		
	R.	—10,700						
Col. 1.—Delay in recruitment of staff and vacancies.								
G. 3.—Allowances, Honoraria, etc.								
Non-voted	O.	2,100	}	3,300	3,287	—13		
	M.	1,200						
Col. 1.—Payment of passage.								
Voted	O.	23,000	}	8,700	8,348	—352		
	R.	—14,300						
Col. 1.—Allotment for prizes not having been utilized (Rs. 10,000) and delay in the recruitment of staff.								
G. 4.—Supplies and Services								
	O.	31,400	}	27,290	26,969	—321		
	R.	—4,110						
G. 5.—Contingencies								
	O.	15,700	}	16,800	15,339	—1,461		
	R.	1,100						
Col. 4.—Delay in the supply of certain publication ordered during the year.								
H.—English Charges (High Commissioner) on Stores				1,000	824	—176		
I.—Loss or Gain by Exchange				..	—4	—4		
Surrenders or withdrawals within Grant								
	R.	26,000		26,000	..	—26,000		
Totals	{	Non-voted	.	.	.	1,47,000	1,47,615	+615
		Voted	.	.	.	19,67,000	19,29,002	—37,998

## NOTES.

1. The difficulties connected with the estimation of recoveries treated as reduction of expenditure mentioned in previous reports, were under the consideration of the Government of India and it was decided that such recoveries should, with effect from 1935-36, be exhibited in the accounts as revenue. This has caused a great divergence between the total final voted figures of 1935-36 and those of previous years. See paragraph 9 of Chapter I of the Audit Report.

2. *Income and Expenditure Account.*—The consolidated account of income and expenditure for the department as a whole with the necessary certificates of audit appears as Appendix XIX at page 107 of the Administration Report for 1935-36. A review of the financial position of the department appears in Chapter IX at page 45 of the same Report. The net excess of expenditure over income in the Commercial and Non-Commercial Sections and in the department as a whole was as follows :

	Expenditure.	Income.	Deficit.
	Rs.	Rs.	Rs.
Commercial . . . . .	21,22,109	17,76,961	3,45,148
Non-Commercial . . . . .	5,27,278	2,00,545	3,26,733
Department as a whole . . . . .	(a) 25,26,894	(a) 18,55,013	(a) 6,71,881

Items 11 to 19 (expenditure in England on Stores, leave salary, etc., paid in England, pensionary charges, Government Contribution to Provident Fund, interest on capital outlay, depreciation charges, stationery and printing charges, cost of audit and accounts and expenditure on retrenched personnel), on the debit side of the Consolidated Account appended to the Administration Report refer to expenditure included *pro forma*. The rent of Central Public Works Department buildings occupied by the Indian Stores Department at Simla, Delhi and Calcutta is not included in the account. The income shown on the credit side of the account represents amounts actually realised and *pro forma* credits for services rendered to the Non-Commercial departments of the Central Government against which no charges are made. \*

\*Audit Officer, Indian Stores Department.

(a) Excludes the amounts (Rs. 1,22,493) representing adjustments within the department.

## INCOME AND EXPENDITURE ACCOUNT OF THE GOVERNMENT TEST HOUSE FOR THE YEARS 1934-35 AND 1935-36.

Non-Commercial.									
Dr.	Serial No. (1)	Particulars. (2)	Years.		Serial No. (5)	Particulars. (6)	Years.		Cr.
			1934-35.	1935-36.			1934-35.	1935-36.	
			(3)	(4)	(5)	(6)	(7)	(8)	
			Rs.	Rs.			Rs.	Rs.	
1	To Pay of Officers . . . . .		59,015	65,393	1	By recoveries on account of fees for tests made on behalf of Government Departments, Railways, Private firms and individuals . . . . .	97,079	85,612	
2	To Pay of Establishments . . . . .		1,20,984	1,47,123					
3	To Allowances . . . . .		7,727	7,835					
4	To Supplies and Services . . . . .		14,290	16,116					
5	To Contingencies . . . . .		14,940	12,579					
6	To Petty Construction and Repairs . . . . .		5,554	..	2	By Miscellaneous receipts . . . . .	227	514	
7	To Pensionary charges . . . . .		5,670	6,020					
8	To Government contribution to Provident Fund . . . . .		9,088	9,784	3	By Charges on account of tests made for other branches of the Department . . . . .	1,01,078	1,14,419	
9	To Leave salary and Sterling Overseas Pay paid in England . . . . .		18,061	..					
10	To Interest on Capital Outlay . . . . .		37,142	37,470	4	By Net loss for the year. . . . .	2,00,758	2,07,924	
11	To Depreciation charges . . . . .		11,644	12,629					
12	To Share of Headquarter's Administration charges . . . . .		66,690	73,595					
13	To Cost of Audit and Accounts . . . . .		18,106	18,400					
14	To Cost of stationery and printing (including cost of Government publications) . . . . .		1,281	1,525					
	Total . . . . .		3,99,142	4,08,469		Total . . . . .	3,99,142	4,08,469	

R. W. TARGETT,

3-9-36,

Chief Controller of Stores, Indian Stores Department,  
Simla.

ISHWAR DAYAL,

28-8-36,

Audit Officer, Indian Stores Department,  
New Delhi.

# INCOME AND EXPENDITURE ACCOUNT OF THE METALLURGICAL INSPECTORATE FOR THE YEARS 1934-35 AND 1935-36.

GRANT NO. 70.—INDIAN STORES DEPARTMENT.

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Dr.

Commercial.

Serial No.	Particulars.	Years.		Particulars.	Years.		Cr.
		1934-35.	1935-36.		1934-35.	1935-36.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Rs.	Rs.		Rs.	Rs.	
1	To Pay of Officers . . . . .	92,910	90,275	1	By recoveries of fees for tests, etc., from Government departments, Railways, Private firms and individuals . . . . .	3,31,505	3,90,261
2	To Pay of Establishments . . . . .	54,505	60,539	2	By 1 per cent. inspection charges . . . . .	10,488	18,066
3	To Allowances . . . . .	10,003	9,612	3	By Miscellaneous receipts . . . . .	12,298	11,963
4	To Supplies and Services . . . . .	6,433	2,437	4	By Charges on account of inspections, etc., made for other branches of the department . . . . .	2,775	8,074
5	To Contingencies . . . . .	4,147	4,671				
6	To Petty Works and Repairs . . . . .	6,766	6,663				
7	To Pensionary charges . . . . .	4,305	4,453				
8	To Government contribution to Provident Fund . . . . .	7,295	7,913				
9	To Leave Salary and Sterling Overseas Pay paid in England . . . . .	..	15,711				
10	To Interest on Capital Outlay . . . . .	24,330	23,504				
11	To Depreciation charges . . . . .	11,521	11,089				
12	To Share of Headquarter's Administration charges . . . . .	46,871	49,063				
13	To Cost of Audit and Accounts . . . . .	28,637	31,576				
14	To Stationery and printing charges (including cost of Government publications). . . . .	1,030	1,083				
15	To Expenditure on retrenched personnel . . . . .	4,729	..				
16	To Services rendered by other branches of the Department . . . . .	92	..				
17	To Net profit for the year . . . . .	53,492	1,15,775				
	Total . . . . .	3,57,066	4,34,364				

R. W. TARGETT,

3-9-36.

Chief Controller of Stores, Indian Stores Department,  
Simla.

Total

3,57,066 4,34,364

ISHWAR DAYAL,

28-8-36,

Audit Officer, Indian Stores Department,  
New Delhi.

*Certificate of audit.*

I certify that I have obtained all the information and explanations that I required and that the Income and Expenditure Accounts on pages 218-219 exhibit, in my opinion, the true state of affairs for the years 1934-35 and 1935-36, according to the best of my information and explanations given to me.

NEW DELHI;

The 28th August 1936.

ISHWAR DAYAL,  
Audit Officer, Indian Stores Department.

## IMPORTANT COMMENTS.

*Defalcations in an office.*—In October 1935 the head of an office reported to the head of the department that a sum of Rs. 1,616 due to a certain firm on account of advertisement charges, was missing from the cash chest of his office. The case was investigated by Audit under the instructions of the head of the department and it was found that the firm's bills were charged off as usual in the cash book but the amounts were defalcated by the cashier who forged the payee's signature on the bills. He admitted his guilt and refunded the sum but he was prosecuted, sentenced to three months' rigorous imprisonment, and dismissed from service.

It was also found that a further sum of Rs. 1,854 on account of sale proceeds of tender forms had been misappropriated by the cashier and possibly by another clerk. As, however, there was not sufficient evidence to justify the criminal prosecution of the latter, departmental action was taken against him on the advice of the public Prosecutor and the Deputy Commissioner of Police, and he was dismissed from the service.

The defalcations were found to have been facilitated by negligence and lack of supervision on the part of a Junior gazetted officer. The officer was censured and his offer to make good the pecuniary loss to Government was accepted, but he was informed that he had the right to have his case submitted to the Public Service Commission on the latter point. He has, however, paid up the amount.\*

\*Audit Officer, Indian Stores Department.

## GRANT No. 71.—CURRENCY.

See also Commercial Appendix.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "38—CURRENCY".				
A.—Controller and Deputy Controllers of the Currency :				
A. 1.—Pay of Officers				
Non-voted O.	44,400	}	43,900	43,926
M.	—500			
Voted		7,700	7,768	+68
A. 2.—Pay of Establishments				
O.	65,500	}	66,900	66,738
R.	1,400			
A. 3.—Allowances, Honoraria, etc.				
Non-voted O.	13,100	}	10,100	10,160
M.	—3,000			
Col. 1.—Mainly under Deputy Accountant General, Central Revenues, Calcutta. Less tours by the Controller.				
Voted O.	5,900	}	4,500	4,493
R.	—1,400			
Col. 1.—See sub-head A.-3.—Non-voted.				
A. 5.—Contingencies				
O.	14,200	}	13,000	14,666
R.	—1,200			
Col. 4.—Mainly under Deputy Accountant General, Central Revenues, Calcutta. Debits received through book adjustment were overlooked.				
A. 6.—Reserve for temporary Establish- ments				
O.	6,000	}	3	..
R.	—5,997			
B.—Currency offices :				
B. 1.—Pay of Officers				
O.	9,400	}	9,900	9,878
S.	500			
B. 2.—Pay of Establishments, Treasur- er's Department				
O.	68,000	}	75,965	72,247
S.	2,800			
R.	5,165			
Col. 4.—Mainly under Deputy Accountant General, Central Revenues, Calcutta, Funds provided in excess of requirements through oversight.				
B. 3.—Pay of Establishments, General Department				
O.	30,100	}	31,867	31,450
S.	1,400			
R.	367			



Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>B.—Currency offices—concl'd.</b>			
B. 4.—Allowances, Honoraria, etc.			
O. 4,700 S. 2,000 R. 290 }	6,990	6,834	—156
<i>Col. 1.</i> —Mainly under the Accountant General, Bombay to meet additional expenditure on travelling allowance which was expected to be incurred in the previous year.			
B. 5.—Supplies and Services			
O. 500 R. 175 }	675	810	+135
<i>Col. 4.</i> —Petty excesses under Bombay and United Provinces not anticipated.			
B. 6.—Contingencies			
O. 2,800 S. 6,400 }	9,200	9,216	+16
<i>Col. 1.</i> —Mainly in Bombay, due to non-inclusion in the Budget, through oversight, the amount of Municipal taxes, for 1934-35 for the Currency office, Bombay.			
B. 7.—Cost of Police guards supplied to the Cawnpore Currency office			
	500	455	—45
<b>C.—Currency Note Press :</b>			
C. 1.—Press :			
C. 1 (1).—Pay of Officers			
Non-voted O. 12,900 M. —100 Voted O. 5,000 R. —800 }	12,800 4,200	12,767 4,145	—33 —55
C. 1 (2).—Pay of Establishments			
O. 1,02,700 R. 1,300 }	1,04,000	1,03,166	—834
C. 1 (3).—Allowances, Honoraria, etc.			
Non-voted O. 1,800 M. 800 <i>Col. 4.</i> —Curtailement of expenditure on travelling allowance. Voted O. 6,400 R. —1,000 }	2,600 5,400	2,027 5,630	—573 +230
<i>Col. 1.</i> —Less expenditure on compensatory allowance and travelling expenses.			
C. 1 (4).—Supplies and Services			
O. 9,48,500 S. 4,17,500 R. 26,800 }	13,92,800	13,70,627	—22,173
<i>Col. 1.</i> —Increased current demand and the consequent increased demand for reserves of Rs. 5 and Rs. 10 notes and paper required to print these notes. <i>Col. 4.</i> —Less expenditure under Railway and Sea freight on despatch of currency notes (Rs. 4,300) and economies effected under wages, purchase of stores and other heads, as the working of the Press for full normal hours was found to be unnecessary for the closing months of the official year (Rs. 17,400).			
The expenditure under this head is fully covered by receipts from the Reserve Bank of India.			
C. 1 (5).—Contingencies			
O. 4,800 R. 700 }	5,500	5,364	—136
C. 1 (6).—Grants-in-aid Contributions, etc.			
Non-voted O. 3,200 M. 500 Voted O. 23,900 R. —2,700 }	3,700 21,200	3,557 24,014	—143 +2,814
<i>Col. 4.</i> —Due to calculation in accordance with the revised procedure approved by the Auditor General of contribution on the sanctioned rates of pay for the whole year instead of for the duty period only as before.			

## Major Head and Sub-head.

Final  
Appropriation.Actual  
Expenditure.Excess +  
Saving—.

1

2

3

4

Rs.

Rs.

Rs.

C.—Currency Note Press—*contd.*C. 1 (7).—Establishment Charges paid  
to other Governments, De-  
partments, etc.O. 8,500 }  
R. —400 }

8,100

8,062

— 38

C. 1 (8).—Interest and Depreciation.

O. 2,11,600 }  
R. —18,900 }

1,92,700

1,99,368

+6,668

*Col. 4.*—See Note 3. Also see Sub-head F. Grant No. 93.C. 1 (9).—Write back to Revenue of ex-  
penditure on Gratuities to  
Retrenched personnel.

200

79

—121

*Col. 4.*—Due to recovery of gratuity from a retrenched Government servant since re-  
employed.C. 1 (10).—Deduct—charges recovered  
from other Governments,  
Departments, etc.

—58,500

—36,628

+21,872

*Col. 4.*—Due to less consumption of coal, timber, etc., by Security Printing, India.

C. 2.—Other Charges

*Non-voted*

—2,400

+2,400

*Col. 4.*—Due to the recovery of the contribution being accounted for under Security  
Printing, India. See Note 4.Voted O. —5,400 }  
R. —5,000 }

—10,400

—11,771

—1,371

*Col. 1.*—Less leave taken by the staff. *Col. 4.*—Due to more leave contribution adjusted  
than anticipated. —*Vide*—explanation against. C. 1 (6).

E.—Loss on Note and Specie Remittances

S. 23,600

23,600

8,719

—14,881

*Col. 1.*—In North-West Frontier Province to meet the loss of cash in a sub-treasury and  
the write off of the irrecoverable balances of the amounts embezzled at certain sub-treasuries  
and currency vaults in United Provinces, Burma and Central Provinces. *Col. 4.*—In North-  
West Frontier Province recovery of loss before the close of the year; funds not surrendered,  
through misapprehension.

F.—Works

S. 800

800

749

—51

G.—English Charges (High Commissioner) on  
Stores

1,000

—1,000

*Col. 4.*—Expenditure was adjusted through the Remittance Account.

Surrenders or withdrawals within Grant

R. 1,200

1,200

—1,200

Totals	{	<i>Non-voted</i>		70,700	72,437	+1,737
		{	Gross	19,77,500	19,42,707	—34,793
			Deductions	—58,500	—36,628	+21,872
			Net	19,19,000	19,06,079	—12,921

## NOTES.

1. The final excess in the non-voted section of the grant is attributable to sub-head C. 2.
2. The excess under A. 5 and the saving under B. 2 apparently indicate room for improvement in control over expenditure.
3. Interest and depreciation charges recovered from the Security Printing Press on account of machinery lent by the Currency Note Press were finally treated in the accounts of the latter as an item of receipt instead of as a reduction of charge, as provided for in the estimates. This final adjustment which was made after the close of the year caused an excess under sub-head C. 1 (8).
4. The credit on account of the leave and passage contributions of the Master Security Printing has been wrongly adjusted. The result has been a saving under B. 2. Other Charges—non-voted in Grant No. 20, and a corresponding excess under sub-head C. 2.—Other Charges in this grant.
5. The total expenditure in this grant amounts to Rs. 19,78,517 this year as against Rs. 52,75,864 during 1934-35. The reduction in the expenditure is mainly due to the institution of the Reserve Bank of India with effect from 1st April 1935.

*Pro forma* ACCOUNT OF SURPLUS SILVER STOCK FOR THE YEAR 1935-36.

## Part I—Rupee Coin (held in the custody of the Reserve Bank of India).

Dr. Serial No.	Details.	Amount.	Serial No.	Details.	Cr. Amount.
1	2	3	4	5	6
		Rs.			Rs.
1	Opening balance . . . (Surplus rupees left over to Government after de- livery of Rs. 50 crores (roundly) to the Reserve Bank on the 1st April 1935 under Section 35 of the Reserve Bank of India Act.)	25,58,93,619	1	Rupee coin handed over to the Reserve Bank under Section 36(2) of the Act . . . . .	..
2	Rupee coin returned by the Reserve Bank under Section 36(1) of the Act	..	2	Rupee coin withdrawn against return of un- current and withdrawn silver coin to the Mints	5,21,37,445
3	Rupee coin deposited in exchange for new silver half and quarter rupees delivered from the Mint : . . . .	15,70,000	3	Closing balance . . .	20,53,37,749
4	Rupee coin deposited against loss in weight of bullion in progress of coinage . . . . .	11,575			
	Total .	25,74,75,194		Total .	25,74,75,194

CALCUTTA :

*The 17th July 1936.*

J. W. KELLY,

*Controller of the Currency.*

Examined and found correct subject to the following remarks.

CALCUTTA :

*The 4th August 1936.*

R. B. BANERJI,

*Assistant Accountant General,  
Outside Audit, Calcutta.*

*Audit Comments.*—The closing balance on the 31st March 1936 as worked out amounts to Rs. 20,53,37,749, whereas the balance as reported by the Reserve Bank of India is Rs. 20,69,49,377. Thus there is a difference of Rs. 16,11,628 in the Bank balance which is due to the facts (i) that the sums of Rs. 3,11,228 and Rs. 15,23,717 which were credited in the Surplus Silver Stock Account at the Calcutta and Bombay Mints respectively during 1935-36 were adjusted by the Reserve Bank of India in the next year, and (ii) that the sum of Rs. 2,23,317 which was debited to the Surplus Silver Stock by the Calcutta Mint during 1935-36, was adjusted by credit to that account by the Reserve Bank in the year 1936-37.\*

*N. B.*—The *pro forma* account of Surplus Silver Stock is maintained in terms of weight of silver. This part of the account has, however, been maintained in terms of value in view of the fact that the surplus rupees held by the Reserve Bank are not kept physically separate from the Bank money.

## Part II.—Bullion (held at the Mints and by the Secretary of State for India).

Serial No.	Details.	Amount.	Serial No.	Details.	Amount.
1	2	3	4	5	6
		Rs.			Rs.
1	Opening balance . . .	19,32,61,595	1	Difference between the invoice value and the value by weight at one rupee per standard <i>tola</i> of uncurrent and with drawn coin . . .	9,27,538
2	Uncurrent and withdrawn silver coin . . .	5,21,37,445	2	Loss in weight in melting bullion into commercial bars . . .	12,142
3	Silver received for refining in exchange of fine silver issued . . .	4,36,52,362	3	Loss in weight in refining bullion . . .	4,72,183
			4	Silver half and quarter rupees coined and delivered . . .	15,70,000
			5	Operative loss of bullion in process of coinage . . .	11,575
			6	Sale of silver . . .	2,60,26,525
			7	Loss in weight of silver sent to England due to difference in fractions of assay fineness and variation of scale. . .	7,905
			8	Fine silver delivered in exchange of silver received for refining . . .	4,36,52,362
			9	Closing balance . . .	21,63,71,172
	Total .	<u>28,90,51,402</u>		Total .	<u>28,90,51,402</u>

CALCUTTA ;  
The 30th November 1936.

CALCUTTA ;  
The 17th December 1936.

J. W. KELLY,  
Controller of the Currency.  
Examined and found correct.

K. K. SEN,  
Examiner, Outside Audit,  
Calcutta.

N. B.—In this part of the account one rupee is equivalent to one standard *tola*.

# STATEMENT SHOWING THE TRANSACTIONS OF THE SILVER REDEMPTION RESERVE FOR THE YEAR 1935-36.

Cash Account. Securities Account.

£ s. d. (1) (2)

55 3 0 7,499,944 17 0

50,000 0 0 1. Opening balance, i.e., the amount transferred to the Reserve from the surplus sterling assets on the 1st April 1935.

2. Interest on :—

47,184 15 0 (a) £1,000,000 British 5 per cent. Conversion Loan 1944-64 for whole year.

62,500 0 0 (b) £1,048,550 British 4½ per cent. Conversion Loan 1940-44 for whole year.

(c) £5,000,000 British 2½ per cent. Conversion Loan 1941-49 for half year.

3. Cost of investment in British Securities :—

19,133 0 6 £18,800 British 2½ per cent. Conversion Loan 1944-49..

4. Depreciation due to fall in market price of securities.

5. Amount appropriated to Revenue

6. Closing balance (details below)

159,739 18 0 7,519,077 17 6

Particulars of the securities held in the Silver Redemption Reserve on the 31st March 1936.

Serial No. and nature of the security.

1. British 5 per cent. Conversion Loan 1944-64.
2. British 4½ per cent. Conversion Loan 1940-44
3. British 2½ per cent. Conversion Loan 1944-49

CALCUTTA :

The 11th January 1937.

CALCUTTA :

The 25th January 1937.

Examined and found correct.

K. K. SEN,

Examiner, Outside Audit, Calcutta.

J. W. KELLY,

Controller of the Currency.

Cash Account. Securities account.

£ s. d. (4) (5)

19,133 0 6

140,529 11 6

77 6 0

159,739 18 0

7,519,077 17 6

Nominal value. Estimated market value.

£ s. d. £ s. d.  
1,000,000 0 0 1,200,000 0 0  
1,048,550 0 0 1,161,269 2 6  
5,018,800 0 0 5,138,653 11 6  
7,067,350 0 0 7,499,922 14 0

STATEMENT SHOWING THE TRANSACTIONS UNDER THE HEAD "PURCHASES AND SALES OF SILVER" DURING THE YEAR 1935-36.

Cr.

Amount.

Dr.

Item No.

Particulars.

Amount. Item No.

Particulars.

(6)

Rs.

Rs. 2,00,35,030

Rs.

1 Sale proceeds of silver

Rs.

5,00,09,805

1 Opening balance :—  
(a) Outstanding balance at the end of 1934-35 under the suspense head "Sale of Silver" .

(ii) Amount of accumulated debits under the head "Revaluation sales, etc., of assets of the Paper Currency Reserve—Loss on Sale of Silver" at the end of 1934-35 less the credit balance outstanding at the end of that year under the head "Gain on sale of gold" .

2 Incidental charges for shipment of silver, etc.—  
India . . . . .  
Bombay . . . . .  
3 Difference between the standard value (1 per standard *tole*) and market value of silver supplied to Government Medical Store Depot, Bombay, and utilised for manufacture of medals, etc.

39,60,88,724 44,60,98,529

24,277 1,11,008 1,35,285

2 Value of surplus assets of the Gold Standard Reserve appropriated for reduction of silver debt .  
3 Value of gold recovered from the Silver Refinery .  
4 Value of copper recovered from the Silver Refinery .  
5 Closing balance .

2,95,48,421  
6,35,938  
19,797  
39,54,46,634

4 Transfer to the surplus silver stock  
 Account in adjustment of the  
 amount transferred in excess from  
 Currency to Treasury in India in  
 1934-35 against opposite payment  
 in England . . . . . 4

44,62,85,820

CALCUTTA ;  
*The 16th January 1937.*

CALCUTTA ;  
*The 25th January 1937.*

Examined and found correct.  
 K. K. SEN.  
*Examiner, Outside Audit, Calcutta.*

J. W. KELLY,  
*Controller of the Currency.*

44,62,85,820



## IMPORTANT COMMENTS.

1. *Defalcations in treasuries.*—The following cases of defalcations in Government treasuries occurred in the provinces indicated.

2. *Bihar.*—A series of defalcations amounting to Rs. 7,06,000 occurred in a certain currency chest at a treasury. The defalcations came to notice during the absence on leave of the treasurer. Enquiry showed that the defalcations had been going on from time to time for several years. Records pertaining to the currency chest were missing from the 1st April 1927 to the 8th December 1932, but from a comparison of the balances recorded in the circle currency office with those of the treasury currency chest, still available in the treasury, it was possible to say that between these dates there had been a loss of Rs. 3,66,000. The balance of the amount of Rs. 3,40,000 was misappropriated from time to time between the 8th December 1932 and April 1936 when the defalcations came to notice. The treasurer has since died and a case against the heirs of the deceased for the recovery of the money is pending in a court of law. The question of disciplinary action to be taken against the officers concerned is also under the consideration of the local Government.

The amount of Rs. 7,06,000 has been made good by the Government of India to the Reserve Bank, and the Government of India have issued an order that the Bihar Government should pay to the Government of India the sum of Rs. 5 lakhs.\*

3. *North West Frontier Province.*—On 3rd January 1935 the accountant of the office of a Political Agent brought a bill for the pay of Khassadars amounting to Rs. 60,263 for encashment at the sub-treasury. In token of having received the payment of the bill, the accountant signed the cash book of the sub-treasurer but declined to take delivery of the cash pending return next day of the Khassadar clerk who was absent from duty that day. The sub-treasurer after finishing his day's work left the entire sum in bundles of currency notes and coins on the floor of the double lock room and closed the treasury. The double lock room had a door of iron bars, and the notes which had been left on the floor of the room were exposed to outside view. On the 4th January 1935, the accountant and the Khassadar clerk came to take over the cash from the sub-treasurer, who on obtaining the keys from the sub-treasury officer opened the strong room. On counting the money, two bundles, one of five rupee and the other of ten rupee notes were found missing. The police to whom the matter was reported for investigation could not find definite evidence for the purpose of prosecution.

The loss was due to (1) the refusal of the accountant of the Political Agent to take delivery of the money for which he had signed the receipt; (2) the failure of the sub-treasurer to make proper arrangements for the safe custody of the money, and (3) failure of the sub-treasury officer to notice the money lying on the floor at the time of closing the treasury.

The accountant has been removed from the service for gross negligence of duty in dealing with Government money. The total loss was recovered from the treasurer. The sub-treasury officer was severely reprimanded for laxity of supervision and lack of sense of responsibility. The guard on duty on the night of the loss has been disbanded.†

4. *Bengal.*—During the course of the verification of the currency chest balance by a Sub-Deputy Collector, while taking over charges of a sub-treasury, a shortage of Rs. 10,000 in currency notes was noticed on 29th August 1935. The loss, so far as the Reserve Bank was concerned, was made good from the Government treasury balance.

\* Accountant General, Bihar.

† Comptroller, North West Frontier Province.

As a result of investigation it was suspected that the poddar of the sub-treasury must have stolen the bundle of notes during the verification by the Sub-divisional Officer of the balances on the 24th August 1935, but the poddar could not be placed on trial as he committed suicide shortly after the commencement of the police enquiry. A sum of Rs. 9,234 was, however, realised from his properties and a further sum of Rs. 20 representing the pay for one month due to him forfeited. The recovery of the balance of Rs. 746 has been ordered to be effected from the Sub-divisional Officer, who was a senior officer in charge of the sub-treasury during the absence of the sub-treasury officer on casual leave, and the sub-treasurer who failed to exercise proper supervision on the 24th August 1935.‡

5. *Burma*.—The treasurer of a district treasury discovered a shortage of Rs. 1,000 in his cash balance after the close of the day's work on the 1st August 1935. He immediately reported the fact to the treasury officer and the matter was thoroughly investigated by the departmental authorities, and by the Police, but could not be cleared up. It is probable that an excess payment of Rs. 1,000 was made on a certain bill owing to the carelessness of the shroff. On the day of the occurrence the time of the treasurer had been taken up to a great extent in making entries in his cash book and conducting a general supervision of the distribution of money. The actual payments were made by a shroff under his supervision. The shroff was held responsible for the double payment, and in view of his past record of careless work he was removed from service. The money was made good by the treasurer. The case was brought to the notice of the local Government and they did not consider that any further action was called for.§

6. As compared with the three cases of treasury detalcations aggregating Rs. 9,983 in Burma in the year 1934-35, there was in the year under report only one such case in a district treasury in that province involving a loss of Rs. 1,000 which was made good by the party concerned.

The working of the district treasuries is fairly satisfactory but the same cannot be said of the sub-treasuries in which there is considerable room for improvement.

In April 1935 the local Government issued a special set of instruction to Sub-divisional officers to verify sub-treasury balances in the course of their tours in addition to their annual inspection. A set of instructions referred to in paragraph 5 of the Important Comments below this Grant at page 207 of the last report has also been issued for the guidance of District Officer when they carry out their usual inspections of district treasuries and sub-treasuries. These measures will, it is hoped, improve the efficiency of the sub-treasury work.§

‡Accountant General, Bengal.

§ Accountant General, Burma.

## GRANT NO. 72.—MINT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "39—MINT."			
A.—Calcutta Mint—Mint Master's Establishment and Contingencies :			
A. 1.—Pay of Mint Officers			
Non-voted O. 34,100 }	30,000	29,984	—16
M. —4,100 }			
Voted O. 12,000 }	8,100	8,100	..
R. —3,900 }			
Col. 1.—Leave ex-India.			
A. 2.—Mint Master's Establishment			
O. 67,100 }	67,600	67,740	+140
R. 500 }			
A. 3.—Bullion Establishment			
O. 35,300 }	32,500	32,332	—168
R. —2,800 }			
A. 4.—Operative Establishment			
O. 3,15,800 }	3,77,800	3,76,385	—1,415
S. 62,000 }			
Col. 1.—Increased coinage due mainly to larger demands for small coins.			
A. 5.—Allowances, Honoraria, etc.			
Non-voted O. 1,900 }	1,600	1,630	+30
M. —300 }			
Voted . . . . .	3,500	3,840	+340
Col. 4.—Due to unexpected increase of coining cases at the end of the year.			
A. 6.—Supplies and Services . . .	31,600	31,818	+218
A. 7.—Rents, Rates and Taxes			
O. 43,400 }	41,400	41,385	—15
R. —2,000 }			
A. 8.—Other Contingencies			
O. 47,300 }	50,800	51,396	+596
R. 3,500 }			
B.—Bombay Mint—Mint Master's Establishment and Contingencies :			
B. 1.—Pay of Mint Officers			
O. 35,800 }	38,900	38,603	—297
M. 3,100 }			
B. 2.—Mint Master's Establishment			
O. 51,800 }	51,100	50,509	—591
R. —700 }			
B. 3.—Bullion Establishment			
O. 65,400 }	80,400	79,097	—1,303
S. 15,000 }			

Col. 1.—Resumption of coinage and increased manufacture of weights and measures for the Bombay Government.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —,
1	2	3	4
	Rs.	Rs.	Rs.
<b>B.—Bombay Mint—Mint Master's Establishment and Contingencies—<i>concl'd.</i></b>			
<b>B. 4.—Operative Establishment</b>			
O. 2,37,000 } S. 67,000 } R. 6,800 }	3,10,800	3,10,981	+181
<i>Col. 1.—See B. 3.</i>			
<b>B. 5.—Pay of Assay Officers</b>			
O. 17,600 } R. —2,900 }	14,700	14,299	—401
<b>B. 6.—Pay of Assay Establishment</b>			
O. 30,000 } R. —2,500 }	27,500	26,838	—662
<b>B. 7.—Allowances, Honoraria, etc.</b>			
<i>Non-voted</i> O. 1,200 } M. 4,800 }	6,000	6,064	+64
<i>Col. 1.—Cost of passages not anticipated.</i>			
<i>Voted</i> O. 97,200 } S. 44,000 } R. —3,500 }	1,37,700	1,38,045	+345
<i>Col. 1.—See B. 3.</i>			
<b>B. 8.—Supplies and Services</b>			
O. 8,000 } S. 4,000 } R. —400 }	11,600	12,112	+512
<i>Cols. 1 and 4.—Customs duty on imported stores not originally anticipated.</i>			
<b>B. 9.—Contingencies</b>			
O. 59,000 } R. —4,600 }	54,400	53,776	—624
<b>C.—Loss on Coinage :</b>			
O. 21,000 } R. 12,500 }	33,500	33,340	—160
<i>Col. 1.—Mainly under Deputy Accountant General, Central Revenues, Calcutta. Loss on greater coinage of silver <math>\frac{1}{4}</math> and <math>\frac{1}{2}</math> rupee than anticipated. See Note 5.</i>			
<b>D.—Miscellaneous—Loss on refining Gold :</b>			
R. 1,000	1,000	238	—762
<i>Col. 1.—Change in classification. Col. 4.—The quantity of gold refined was less than estimated. See Note 2.</i>			
<b>E.—Purchase of Local Stores :</b>			
O. 3,65,000 } S. 1,53,000 }	5,18,000	4,92,607	—25,393
<i>Col. 1.—Additional purchase of stores for increased coinage and replacement of old and inefficient machinery. Col. 4.—Non-delivery of stores on order.</i>			

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1				2	3	4	
				Rs.	Rs.	Rs.	
F.—Works :							
	O.	27,000	}	1,40,000	1,39,935	—65	
	S.	1,13,000					
Col. 1.—Erection of additional furnaces and provision for extra accommodation. See Note 6.							
G.—English Charges (High Commissioner) on Stores							
	O.	48,000	}	2,44,000	1,48,696	—95,304	
	S.	1,96,000					
Col. 1.—Unforecasted indents for coinage machinery and balances, and purchase of large size Silver Jubilee Medals from the Royal Mint for sale in India. Col. 4.—Supplementary grant was Rs. 16,000 in excess of anticipated requirements and balance of final saving due to carry forward of liabilities to 1936-37.							
H.—Loss or Gain by Exchange							
	R.	—1,000		—1,000	—770	+230	
<hr/>							
Totals	{ Non-voted : : : :				76,500	76,281	—219
	{ Voted : : : :				22,37,000	21,12,699	—1,24,301
					<hr/>	<hr/>	<hr/>

## NOTES.

1. The total saving in the voted section of the grant is mainly attributable to sub-heads E.—Purchase of Local Stores and G.—English Charges (High Commissioner) on stores.

2. The new sub-head 'D.—Miscellaneous—Loss on refining gold' was opened in the course of the year in view of the decision to debit Government with loss in refining gold exchanged for fine gold issued from the stock of gold held by the Mint Master on behalf of the Reserve Bank.

3. The *pro forma* accounts of His Majesty's Mints, Bombay and Calcutta, for 1935-36 have been audited and certificates of audit have been recorded on them for inclusion in the Mints' Administration Report. The audit department has no special comments to offer on those accounts.

4. A consolidated *pro forma* stock account has been appended to the Appropriation Account of Grant No. 71—Currency, showing the particulars of Surplus Silver (Bullion) left over with Government after the delivery of Rs. 50 crores in round figure to the Reserve Bank on the 1st April 1935 under Section 35 of the Reserve Bank of India Act and held at His Majesty's Mints at Bombay and Calcutta and by the Secretary of State for India.

5. Sub-head C.—There was a countervailing profit of Rs. 98,782 during the year at the Bombay Mint.

6. Sub-head F.—There was only one important major work pertaining to this sub-head, the details of which are given below :—

(i) New Merchants and Fine Silver Melting Department.—Estimate Rs. 88,000; final appropriation Rs. 87,500; expenditure to end of March 1936, Rs. 87,454; completed.

## HIS MAJESTY'S MINT, CALCUTTA.

## Statement of Stores for the year 1935-36.

Particulars.	Opening Balance on 1st April 1935.	Value of Receipts during the year.	Value utilised.		Closing Balance on 31st March 1936.
			Issued, Sold or Disposed of.	Deprecia- tion or Write off.	
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
Consumable Stores —					
Main . . . . .	1,02,510	2,74,388*	2,36,041†	1,449‡	1,39,408
Workshop . . . . .	3,429	58,972	56,507	..	5,894
Die Department . . . . .	3,949	24,694	23,196	..	5,447

\* This includes returns from Workshop and Die Department.

† This includes issues to Workshop and Die Department.

## Results of stock verification and revaluation, if any—

<i>Losses—</i>		Rs.
On verification of coal and coke . . . . .		76
On sale . . . . .		1,023
Sale value of stores . . . . .		493
Scrapped . . . . .		12
	Total . . . . .	1,604
<i>Gains—</i>		
On verification of other stores . . . . .		114
In balancing during 1935-36. . . . .		41
	Total . . . . .	155
	Net loss . . . . .	1,449‡

## Agency employed for revaluation and verification—

The verification was done by one of the Mint Engineers between 23rd October 1935 and 10th February 1936.

*Observation.*—This statement does not include Dies and Collars. Bullion stocks which are verified by the Examiner, outside Audit, are also excluded.

M. STAGG,  
Colonel,  
Master of the Mint

B. C. CHATTERJEE,  
Accountant.

Examined and found correct.

R. B. BANERJEE,  
Assistant Accountant General, Bengal.

*Review of Stores position.*—The balance of consumable stores and value of die stocks held at the end of 1935-36, and of the three preceding years are as follows. The consumption for these years is also shown :—

Year. (1)	Closing balance.			Consumption (includes sale of surplus stores).	
	Stores.	Die stocks.	Total.	Stores.	Die stocks.
	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.	(6) Rs.
1932-33 . . . .	1,53,537	13,340	1,66,877	77,226	28,305
1933-34 . . . .	1,08,311	9,320	1,17,631	1,19,800	68,435
1934-35 . . . .	1,09,888	14,410	1,24,298	1,48,858	1,07,245
1935-36 . . . .	1,50,749	19,985	1,70,734	1,37,001	87,475

The stocks held in the general stores were verified by an Engineer deputed for the purpose. As compared with that of last year, the balance of Rs. 1,50,749 is high.

This increase is mainly due to purchases in anticipation of a silver coinage.

The following items account for the increase in balances held at the end of the year.

	Rs.
Steel cast for Dies . . . . .	21,468
Die steel block . . . . .	5,922
Steel collars . . . . .	2,939
Steel Rings . . . . .	1,579
Steel segment and cutter . . . . .	3,597
Morgan's crucibles (560 lbs.) . . . . .	15,633
Covers, stirrers and muffles for above . . . . .	8,860
Morgan's crucibles (300 lbs. 200 and 100 lbs.) . . . . .	11,230
Covers, muffles for above . . . . .	10,345
Pots Hytempite with covers . . . . .	1,346
Blades shear for " A " Press . . . . .	5,877
Grinding wheels . . . . .	1,420
	<hr/>
	90,216

M. STAGG,

Colonel,

Master of the Mint.

CALCUTTA MINT :

3rd August 1936.

*Audit Comment.*—The closing balance of consumable stores in the workshop and Die Department was not verified.\*

### HIS MAJESTY'S MINT, BOMBAY.

#### Statement of stores, etc., for the year 1935-36.

Particulars.	Opening	Value	Value utilised.		Closing
	Balance	received	Sold or	Deficiency,	balance
	on 1st	during			disposed
	April	the	of.	ten off.	March
1935.	year.				1936.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
	(a)	(b) & (c)	(c)	(c)	(d)
Consumable Stores . . . . .	2,71,910	2,23,841	2,42,620	204	2,52,927

(a) Consists of Rs. 2,66,164, Rs. 4,290, Rs. 1,456 on account of Main, General Workshop and Die Department stores respectively.

(b) Includes Rs. 81 on account of surplus found on verification.

\* Accountant General, Bengal.

(c) Since the abolition of commercial accounts in the Mint, no sub stores accounts in respect of the General Workshop and the Die Department are maintained, but the stock of stores on hand at the end of the year is evaluated at book rates from the lists prepared by the two departments. It is not, therefore, possible to split up the figures in columns (3), (4) and (5) in details of Main, Stores, General Workshop Stores and Die Department Stores.

(d) Consists of Rs. 2,49,282, Rs. 2,295 and Rs. 1,350 on account of Main, General Workshop and Die Department stores respectively.

Total surplus found on verification was Rs. 81 and total deficiency found on verification was Rs. 204.

The verification was periodical. The stores were verified by one of the Mint Engineers. No revaluation of importance was made during the year. Bullion stocks were verified by the Examiner, Outside Audit in April 1936.

BOMBAY ;  
The 7th December 1936. }

A. K. PATANKER,  
Accountant.

A. J. RANSFORD,  
Major, R.E.,  
Mint Master, Bombay.

I have examined the above account and according to the best of my information as a result of test audit of the books and a consideration of the explanations given to me, the account is correct.

BOMBAY ;  
The 10th December 1936. }

R. SIVARAMAKRISHNAN,  
Assistant Accounts Officer,  
Accountant General's Office, Bombay.

### *Financial Review by the Mint Master on the Store Account of the year 1935-36.*

The balance of Rs. 2,52,927 appears high inasmuch as it includes a large quantity of obsolete stores purchased in bulk during the late war, which owing to the temporary cessation of coinage in this Mint, were not being consumed. These stores are essentially Mint stores, and having no value in the local market, cannot be sold without heavy loss.

A heavy balance of crucibles must also be stocked in order to allow of suitable drying and annealing before use and to meet the sudden heavy demands for melting which have been experienced in the past.

The following list shows the balances of the above mentioned stores at the end of 1935-36 :—

	Rs.
Die Steel . . . . .	98,653
Rolls . . . . .	23,444
Steel Balls . . . . .	2,841
Buffer Blocks . . . . .	1,881
Steel Collars . . . . .	3,849
Pig Lead . . . . .	1,836
Refined Lead . . . . .	1,554
	<hr/>
	1,34,058
Crucibles . . . . .	32,345
	<hr/>
	1,66,403

It will be seen therefore that the balance of consumable stores was only Rs. 86,524.

These balances will gradually be reduced, now that the coinage has been restarted in this Mint.

The decrease of Rs. 18,983 in the closing balance is due to more consumption of stocks owing to the coinage operations that continued throughout the year.

The difference of Rs. 18,860 between the receipts and consumption of the year is due to limiting the purchases of the consumable stores to the minimum requirements.

The increase of Rs. 33,107 over the purchases of the last year is due to the special additions and alterations that were carried out in the Mint with the sanction of the Government.

HIS MAJESTY'S MINT,  
BOMBAY ;  
The 26th August 1936.

A. J. RANSFORD,  
Major, R.E.,  
Mint Master.

*Audit Comments.*—The Audit Department has no comments to offer.\*

\* Accountant General, Bombay.



## GRANT No. 73.—CIVIL WORKS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
<b>MAJOR HEAD "41—CIVIL WORKS".</b>			
<b>A.—Original Works—Buildings :</b>			
<b>A. 1.—General Administration :</b>			
<b>A. 1 (1).—Major Works</b>			
Non-voted M. 33,000	33,000	33,000	..
<i>Col. 1.</i> —Unforeseen expenditure on the purchase of the Auxiliary Force Buildings at Patna for the use of the Central Intelligence Officer, Bihar and Central Provinces.			
Voted O. 1,33,200 R. —52,141 }	81,059	2,26,338	+1,45,279
<i>Col. 1.</i> —Want of technical sanction for a work in Baluchistan (—Rs. 31,900) and transfer of a portion of the furniture grant to sub-head E. 1.—Voted to meet expenditure on repairs of the Viceregal furniture (—Rs. 32,440), partly counterbalanced by regrant of lapsed expenditure (Rs. 4,465) and reconstruction of the house of the Private Secretary to H. E. the Viceroy (Rs. 7,300). <i>Col. 4.</i> —Mainly adjustment after the close of the year of the expenditure on the adaptation and the construction of new buildings in the New Provinces of Sind and Orissa and partly for furniture purchased in England for Government House at Karachi. See sub-head U. also.			
<b>A. 1 (2).—Minor Works</b>			
Non-voted O. 12,000 M. —1,558 }	10,442	10,225	—217
Voted O. 1,67,600 R. 58,542 }	2,26,142	2,70,346	+44,204
<i>Col. 1.</i> —Regrant of lapsed expenditure (Rs. 11,450) and for unforeseen new and urgent works in the Central Public Works Department (Rs. 25,389) and Baluchistan (Rs. 22,528), less amount transferred to sub-head A. 4(2) to meet actual adjustment of losses on stock. <i>Col. 4.</i> —Mainly adaptation and construction of buildings in Sind and Orissa referred to in the note under A. 1(1).—Voted and partly for furniture purchased in England for Government House at Puri.			
<b>A. 2.—Police :</b>			
<b>A. 2 (1).—Major Works</b>			
O. 2,07,000 R. —1,27,922 }	79,078	76,531	—2,547
<i>Col. 1.</i> —Mainly in Delhi Province. Want of technical sanction to estimates (—Rs. 81,350), unanticipated credits (—Rs. 2,856), late commencement of work (—Rs. 30,000), slow progress due to excavation of foundations (—Rs. 15,000), partially counterbalanced by regrant of lapsed expenditure (Rs. 2,000).			
<b>A. 2 (2).—Minor Works</b>			
Non-voted O. 15,000 M. 6,300 }	21,300	20,983	—317
<i>Col. 1.</i> —Incorrect provision under ' Voted ' for expenditure in the Rewa Kantha Agency and on Ecclesiastical works.			
Voted O. 62,700 R. —12,909 }	49,791	48,772	—1,019
<i>Col. 1.</i> —Partly as under non-voted and partly for postponement of works in order to provide for other unforeseen urgent works.			
<b>A. 3.—Other Heads</b>			
<b>A. 3 (1).—Major Works</b>			
Non-voted O. 93,500 M. —39,718 }	53,782	51,418	—2,364
<i>Col. 1.</i> —Want of technical sanctions to estimates in Western India States Agency and under Military Engineer Services.			
Voted O. 95,100 R. —27,970 }	67,130	66,899	—231
<i>Col. 1.</i> —Want of technical sanctions to estimates in Bombay and Baluchistan (Rs. 50,100), unanticipated adjustment of certain credits and saving in expenditure (Rs. 7,570), counterbalanced by unforeseen expenditure on the construction of quarters for inferior servants of the Survey of India Department (Rs. 29,700).			

## Major Head and Sub-head.

Final  
Appropriation.Actual  
Expenditure.Excess +  
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

A.—Original Works—Buildings—*concl'd.*A. 3.—Other Heads—*concl'd.*

## A. 3 (2).—Minor Works

Non-voted

O.

31,400 }

M.

26,665 }

58,065

54,257

—3,808

*Col. 1.*—Mainly under Military Engineer Services for lump sum amount for minor works provided under Reserve (Rs. 15,464) and for unforeseen urgent works in Kabul (Rs. 6,450) and Persian Gulf (Rs. 4,665). *Col. 4.*—Mainly wrong provision of expenditure on the construction of a Circuit House in the Gilgit Agency which related to sub-head A. 4(1) (2).

Voted

O.

1,72,800 }

R.

67,523 }

2,40,323

2,29,043

—11,280

*Col. 1.*—Unforeseen urgent works mainly in Assam, Burma, North-West Frontier Province and the Andamans Division (Rs. 31,772), larger expenditure in the Calcutta Mint and in the Customs and Income-tax Departments (Rs. 15,153) and purchase of the American Mission bungalow at Ratnagiri (Rs. 17,000). *Col. 4.*—Petty savings in different provinces and divisions and also for slow progress of a work in Madras (Rs. 1,666) and provision not utilised in full due to constant heavy rains in the North-West Frontier Province (Rs. 1,694).

## A. 4.—Civil Works :

## A. 4 (1).—Buildings :

## A. 4 (1) (2).—Minor Works

Non-voted

O.

300 }

M.

785 }

1,085

3,044

+1,959

*Col. 1.*—Decision to classify all expenditure on Civil Works in the Gilgit Agency as "Political". *Col. 4.*—See Sub-head A. 3 (2)—Non-voted *Col. 4.*

Voted

O.

15,000 }

R.

2,280 }

17,280

16,993

—287

*Col. 1.*—Mainly for more minor works found necessary in Baluchistan.

## A. 4 (2).—Losses on Stock

O.

1,500 }

R.

6,605 }

8,105

7,608

—407

*Col. 1.*—See concluding portion of the note under sub-head A. 1(2).—Voted *Col. 1.*

## B.—Original Works—Communications :

## B. 1.—Feeder roads in connection with the colonization scheme at Nasirabad

O.

1,600 }

R.

30,506 }

32,106

32,081

—25

*Col. 1.*—Provision could not be made in the original budget for want of information about the cost of the land acquired for the roads, etc.

## B. 2.—Miscellaneous Charges :

## B. 2 (1).—Major Works

O.

29,500 }

R.

—7,642 }

21,858

31,728

—130

*Col. 1.*—In Bengal, for delay in receipt of articles from England (Rs. 6,500) and for lower rates in tenders.

## B. 2 (2).—Minor Works

Non-voted

M.

1,866

1,866

1,860

—6

*Col. 1.*—Unforeseen expenditure on certain works in connection with the reconstituted Gilgit Agency.

Voted

O.

18,800 }

R.

—2,813 }

15,987

15,472

—515

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1				2	3	4
				Rs.	Rs.	Rs.
<b>B.—Original Works—Communications—concl'd.</b>						
B. 3.—Charges on Road Development met from subventions from the Road Development Account :						
B. 3 (1).—Major Works						
	O.	3,08,000	}	3,72,098	3,72,659	+561
	R.	64,098				
Col. 1.—Mainly for unforeseen new works in Rajputana (Rs. 26,600) and in Central India (Rs. 36,074).						
B. 3 (2).—Minor Works						
Non-voted	M.	400		400	15,564	+15,164
Col. 4.—Provision was incorrectly made under voted.						
Voted	O.	30,000	}	72,126	56,152	—15,974
	R.	42,126				
Col. 1.—For expenditure on reconnaissance and road survey in Eastern States and Orissa (Rs. 25,231); for unforeseen new works in Central India (Rs. 33,122) and in Delhi Province (Rs. 2,798), less an erroneous provision in Rajputana for a major work. Col. 4.—See Non-voted.						
<b>C.—Original Works—Miscellaneous :</b>						
C. (1).—Major Works						
				..	—62	—62
C. (2).—Minor Works						
Non-voted	M.	895		895	894	—1
Voted	O.	15,600	}	17,396	15,571	—1,825
	R.	1,796				
Col. 4.—Closing of wells in New Delhi could not be completed owing to dispute with private parties.						
<b>D.—Reserve with Local Governments for original works</b>						
Non-voted	O.	13,000	}	36	..	—36
	M.	—12,964				
Voted	O.	30,300	}	108	..	—108
	R.	—30,192				
<b>E.—Repairs—Buildings :</b>						
E. 1.—Viceregal Estates						
Non-voted				500	462	—38
Voted	O.	5,52,500	}	6,04,940	6,01,685	—3,255
	R.	52,440				
E. 2.—Baluchistan						
Non-voted	O.	1,500	}	1,060	989	—71
	M.	—440				
Voted	O.	3,82,500	}	2,97,229	3,06,352	+9,123
	R.	—85,271				
Col. 1.—Less repairs required due to demolition of certain buildings by earthquake						
Col. 4.—Expenditure on renewals not transferred to sub-head A. 1(2) through an oversight.						
E. 3.—Delhi Province						
Non-voted	O.	12,000	}	9,683	9,482	—206
	M.	—2,312				
Col. 1.—Non-execution of certain items of works not considered necessary.						
Voted	O.	95,300	}	93,109	92,403	—706
	R.	—2,191				

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
<b>E.—Repairs—Buildings—concd.</b>					
<b>E. 4.—Bombay</b>					
Non-voted	O.	28,100	26,553	26,093	—460
	M.	—1,547			
Voted	O.	1,85,900	1,91,500	1,88,931	—2,569
	R.	5,600			
<b>E. 5.—Bengal</b>					
Non-voted	.	.	30,000	29,701	—299
Voted	O.	5,12,000	5,06,500	5,04,271	—2,229
	R.	—5,500			
<b>E. 6.—Central Public Works Department</b>					
Non-voted	.	.	1,000	965	—35
Voted	O.	15,10,000	14,90,889	15,19,274	+28,385
	R.	—19,111			
<i>Col. 4.—Adaptation and construction of buildings in Sind and Orissa referred to in the note under A. 1(1).—Voted.—Col. 4.</i>					
<b>E. 7.—Elsewhere</b>					
Non-voted	O.	4,52,800	4,81,938	4,80,747	—1,191
	M.	29,138			
Voted	O.	6,30,400	5,75,540	5,68,144	—7,396
	R.	—54,860			
<b>F.—Repairs—Communications :</b>					
<b>F. 1.—Delhi Province</b>					
	O.	3,29,000	3,31,570	3,35,718	+4,148
	R.	2,570			
<i>Col. 4.—Unexpected debit received from the Railway Department after the close of the year for the increased cost of manitenance of the roadway under the Jumna Railway Bridge.</i>					
<b>F. 2.—Rajputana</b>					
	O.	2,12,800	2,16,800	2,16,339	—461
	R.	4,000			
<b>F. 3.—Central India</b>					
	O.	3,61,000	3,85,900	3,72,907	—12,993
	R.	24,900			
<i>Col. 4.—Provision for certain works was made twice under a mis-apprehension.</i>					
<b>F. 4.—Elsewhere</b>					
Non-voted	O.	4,000	33,417	33,586	+169
	M.	29,417			
<i>Col. 1.—Mainly as under B. 2 (2).—Non-voted (Rs. 33,417) less for retransfer of the Sadra Dabhoda road to the Bombay Government (Rs. 4,000).</i>					
Voted	O.	2,29,200	2,32,603	2,33,199	+596
	R.	3,403			
<b>F. 6.—Deduct—Charges recovered from other Governments, Departments, etc.</b>					
			—200	—197	+3
<b>G.—Repairs—Miscellaneous</b>					
Non-voted	M.	1,200	1,200	1,011	—189
<i>Col. 1.—See B. 2 (2) Non-voted.</i>					
Voted	O.	3,62,400	4,43,584	4,43,203	—381
	R.	81,184			
<i>Col. 1.—Mainly to provide for increased expenditure on new areas and for urgen works in connection with the irrigation water supply system in New Delhi.</i>					

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>I.—Establishments :</b>				
<b>I. 1.—Consulting Engineer to the Government of India (Roads):</b>				
<b>I. 1 (1).—Pay of Officers</b>				
Non-voted	O. 57,800 } M. —12,940 }	44,860	44,838	—22
<i>Col. 1.</i> —Late issue of orders to adjust all expenditure on the reconnaissance and roads survey work in the Eastern States and Orissa under B. 3.				
Voted	R. 2,400	2,400	2,400	..
<i>Col. 1.</i> —Entertainment of extra staff from 1st November 1935.				
<b>I. 1 (2).—Pay of Establishments</b>				
	O. 29,100 } R. —11,070 }	18,030	16,945	—1,085
<i>Col. 1.</i> —See I. 1 (1) non-voted. <i>Col. 4.</i> —Provision retained to meet unforeseen expenditure which did not occur.				
<b>I. 1 (3).—Other Charges</b>				
Non-voted	O. 12,000 } M. 12,700 }	24,700	14,666	—10,034
<i>Col. 1.</i> —Second Indian Roads Congress (Rs. 17,200), less as under I. 1 (1).—Non-voted (Rs. 4,500). <i>Col. 4.</i> —Mainly non-attendance of certain delegates and also for non-adjustment of travelling allowance.				
Voted	O. 23,400 } R. —2,310 }	21,090	22,908	+1,818
<i>Col. 4.</i> —More printing charges than anticipated.				
<b>I. 2.—Chief and Superintending Engineers and Special Officers with Establishments :</b>				
<b>I. 2 (1).—Pay of Officers</b>				
Non-voted	O. 1,71,900 } M. —14,700 }	1,57,200	1,56,736	—464
Voted	O. 52,100 } R. 1,900 }	54,000	53,698	—302
<b>I. 2 (2).—Pay of Establishments</b>				
	O. 2,52,000 } R. —17,500 }	2,34,500	2,32,224	—2,276
<b>I. 2 (3).—Other Charges</b>				
Non-voted	O. 19,100 } M. 10,600 }	29,700	31,405	+1,705
<i>Col. 1.</i> —Mainly more expenditure in connection with the Aviation Circle and also for enhanced rates of conveyance allowance sanctioned during the year and for grant of honoraria to certain officers in connection with the preparation of the Central Public Works Department Manual. <i>Col. 4.</i> —More expenditure on travelling allowance than anticipated during the last two months.				
Voted	O. 40,000 } R. 6,330 }	46,330	44,427	—1,903
<i>Col. 1.</i> —Mainly for more expenditure in connection with the Aviation Circle and for passages of officers proceeded on leave.				
<b>I. 3.—Executive Establishments :</b>				
<b>I. 3 (1).—Pay of Officers</b>				
Non-voted	O. 2,02,000 } M. —25,522 }	1,76,478	1,72,090	—4,388
Voted	O. 1,76,100 } R. —18,050 }	1,58,050	1,56,647	—1,403

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>I.—Establishments—<i>contd.</i></b>				
<b>I. 3.—Executive Establishments—<i>contd.</i></b>				
<b>I. 3 (2).—Pay of Establishments</b>				
Non-voted	O. 28,300 M. 6,284 }	34,584	31,952	—2,632
<i>Col. 1.</i> —Appointment of establishment in connection with the Public Works Administration in the reconstituted Gilgit Agency. <i>Col. 4.</i> —Wrong provision of compensatory allowance.				
Voted	O. 8,10,400 R. —70,674 }	7,39,726	7,36,790	—2,936
<b>I. 3 (3).—Other Charges</b>				
Non-voted	O. 70,800 M. 19,293 }	90,093	89,303	—790
<i>Col. 1.</i> —Mainly for expenditure in connection with Aviation Circle and enhanced rates of conveyance allowance referred to in the note under I. 2 (3).—Non-voted. See also I. 3 (2).—Non-voted Col. 1.				
Voted	O. 1,94,100 R. 6,652 }	2,00,752	1,97,013	—3,739
<b>I. 4.—Other Establishments (including establishment charges incurred in England):</b>				
<b>I. 4 (1).—Other Indian Charges</b>				
	O. 1,37,700 R. 909 }	1,38,609	1,36,559	—2,050
<b>I. 4 (2).—English Charges</b>				
Non-voted	O. 68,200 M. 5,000 }	73,200	1,00,389	+27,189
<i>Col. 4.</i> —Mainly in the Central Public Works Department for more expenditure in England on account of leave and deputation salaries than anticipated. Also for overseas pay of an officer newly posted in the Gilgit Agency (Rs. 1,756).				
Voted	O. 21,000 R. 18,400 }	39,400	44,130	+4,730
<i>Cols. 1 and 4.</i> —For leave and deputation salaries as under Non-voted.				
<b>I. 5.—Establishment charges credited to other Governments, Departments, etc.:</b>				
<b>I. 5 (1).—Military Engineer Services:</b>				
<b>I. 5 (1) (1).—N. W. F. Province</b>				
Non-voted	O. 3,100 M. 205 }	3,305	3,621	+316
<i>Col. 4.</i> —Mainly omission to provide funds.				
Voted	R. 1,689	1,689	1,819	+130
<i>Col. 1.</i> —Unforeseen works expenditure. <i>Col. 4.</i> —As under Non-voted.				
<b>I. 5 (1) (2).—Baluchistan</b>				
Non-voted	O. 300 M. —50 }	250	227	—23
Voted	O. 1,06,200 R. —32,031 }	74,169	80,708	+6,539
<i>Col. 1.</i> —See E. 2.—Voted Col. 1. Also for certain works carried out by the Irrigation Department. <i>Col. 4.</i> —Provision wrongly made under I. 5. (18) —Voted (Rs. 4,816), and also for certain unforeseen adjustment after the close of the year.				
<b>I. 5 (1) (3).—Other Areas</b>				
Non-voted	O. 60,200 M. 1,783 }	58,417	56,777	—1,640
Voted	O. 4,200 R. —25 }	4,175	4,119	—56

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

I.—Establishments—*contd.*I. 5.—Establishment charges credited to other Governments, Departments, etc.—*contd.*

## I. 5 (3).—Madras Government

Non-voted	O.	5,100	}	6,156	6,102	—54
	M.	1,056				
Col. 1.—Increased works outlay.						
Voted	O.	8,500	}	8,400	8,068	—332
	R.	—100				

## I. 5 (4).—Bombay Government

Non-voted	O.	7,700	}	6,960	26,423	+19,463
	M.	—740				
Col. 4.—Pro-rata distribution. See Note 4.						
Voted	O.	71,800	}	67,830	78,959	+11,129
	R.	—3,970				
Col. 4.—As under Non-voted.						

## I. 5 (5).—Bengal Government.

Non-voted	O.	5,700	}	5,450	5,082	—368
	M.	—250				
Voted	O.	94,500	}	85,940	84,226	—1,714
	R.	—8,560				

## I. 5 (8).—Burma Government

Non-voted	O.	6,200	}	5,100	4,986	—114
	M.	—1,100				
Col. 1.—See I. 5. (4).—Non-voted.						
Voted	O.	22,800	}	19,350	17,724	—1,626
	R.	—3,450				

Cols. 1 and 4.—As under Non-voted.

## I. 5 (9).—Bihar and Orissa Government

Non-voted	O.	2,500	}	14,177	13,626	—551
	M.	11,677				
Col. 1.—Unforeseen expenditure under sub-heads A. 1 (1) and E. 7.						
Voted	O.	11,000	}	10,050	35,925	+25,875
	R.	—950				

Col. 4.—See I. 5. (4).—Non-voted.

## I. 5 (10).—C. P. Government

Non-voted	O.	2,300	}	2,164	2,066	—98
	M.	—136				
Voted	O.	500	}	856	750	—106
	R.	356				

## I. 5 (11).—Assam Government

Non-voted	O.	6,200	}	2,199	2,124	—75
	M.	—4,001				
Col. 1.—See I. 5. (4).—Non-voted.						
Voted	O.	7,100	}	5,960	6,013	+53
	R.	—1,140				

Col. 1.—As under Non-voted.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —,
1	2	3	4
	Rs.	Rs.	Rs.

**I.—Establishments—*concl'd.***I. 5.—Establishment charges credited to other Governments, Departments, etc.—*cont'd.*

I. 5 (12).—Kashmir Durbar (Gilgit Works).

Non-voted	M.	8,000	8,000	8,100	+100
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Col. 1.—Establishment charges payable to the Kashmir Durbar for the period prior to the transfer of the Gilgit Agency works from the Durbar.

Voted	O.	24,000	..	..	..
	R.	—24,000			

Col. 1.—See A. 4 (1) (2).—Non-voted Col. 1.

I. 5 (13).—Kathiawar Consolidated Local Fund

Non-voted	O.	26,900	22,910	21,194	—1,716
	M.	—3,990			

Col. 4.—Less expenditure on works and repairs.

Voted	O.	3,500	1,443	1,441	—2
	R.	—2,057			

Col. 1.—See A. 2 (2).—Non-voted.

I. 5 (15).—Coorg Government

	O.	100	62	61	—1
	M.	—38			

I. 5 (17).—Aden Port Trust

Non-voted	O.	4,700	3,550	3,390	—160
	M.	—1,150			

Col. 1.—Postponement of works.

Voted	O.	16,800	16,600	16,644	+44
	R.	—200			

I. 5 (18).—Irrigation Department, Baluchistan

	O.	7,500	24,925	18,622	—6,303
	R.	17,425			

Col. 1.—See latter portion of the explanation under I. 5 (1) (2).—Voted Col. 1. Col. 4.—Incorrect provision referred to in the note under I. 5 (1) (2).—Voted Col. 4.

I. 5 (19).—N. W. F. Province Government

	R.	1,389	1,389	596	—793
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Col. 1.—Unforeseen expenditure on works. Col. 4.—See I. 5 (4).—Non-voted.

I. 6.—*Deduct*—Establishment charges recovered from other Governments, Departments, etc.

Non-voted	.	.	—100	—88	+12
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Voted	O.	—15,61,500	—11,41,915	—11,03,623	+38,292
	S.	1,60,000			
	R.	2,59,585			

Col. 1.—Mainly in the Central Public Works Department for abandonment of certain works at the Imperial Institute of Agricultural Research at New Delhi (Grant No. 92-A) and for postponement till 1936-37 of certain works relating to Civil Aviation and Delhi Capital Outlay (Grants 63-B and 97). Col. 4.—Unforeseen fall in works expenditure under other demands.



Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
<b>J.—Tools and Plant :</b>					
J. 1.—New Supplies					
Non-voted	O.	800 }			
	M.	5,500 }	6,300	6,111	+111
Col. 1.—See B. 2 (2).—Non-voted.					
Voted	O.	1,03,800 }			
	R.	26,770 }	1,30,570	1,23,519	—7,051
Col. 1.—Mainly in the Central Public Works Department. For additional expenditure on Aviation works (Rs. 4,000) incorrect provision under E-6 (Rs. 8,200), regrant of lapsed expenditure (Rs. 1,200), formation of a new Orissa Construction Division (Rs. 3,650) and unforeseen purchase of tools and plant (Rs. 9,400). Col. 4.—Consignment reached late in Baluchistan (Rs. 2,857) and for less expenditure in Central Public Works Department.					
J. 2.—Repairs and Carriage					
Non-voted	O.	2,400 }			
	M.	—60 }	2,340	2,072	—268
Voted	O.	1,08,100 }			
	R.	1,115 }	1,09,215	1,07,861	—1,354
J. 3.—Tools and Plant charges credited to other Governments, Departments, etc.					
Non-voted	O.	8,300 }			
	M.	—811 }	7,489	6,209	—1,280
Col. 4.—The <i>pro rata</i> share in Bihar and Orissa adjusted under Voted as the sub-head 'Tools and Plant' under 'Provincial' is under that head.					
Voted	O.	31,100 }	28,147	24,940	—3,207
	R.	—2,953 }			
Col. 4.—As under I. 5 (4)—Non-voted, in Bombay (—Rs. 5,143) and in Bihar and Orissa (Rs. 3,466) and also in Baluchistan for saving on works expenditure and for non-adjustment of certain charges (—Rs. 1,120).					
J. 4.—Deduct—Tools and Plant charges recovered from other Governments, Departments, etc.					
	O.	—1,35,700 }			
	R.	41,126 }	—94,574	—93,772	+802
Col. 1.—See I. 6.—Voted Col. 1.					
<b>K.—Grants-in-aid, Contributions, etc.</b>					
Non-voted	O.	3,800 }			
	M.	3,977 }	7,777	5,395	—2,382
Col. 1.—Contribution to the Government of Bombay for maintaining the Sadra Dabhoda Road (Rs. 1,750) and for passage contribution (Rs. 2,080). Col. 4.—Wrong provision for passage contribution under this sub-head instead of sub-head I. 5(3).					
Voted	O.	8,54,700 }			
	R.	57,239 }	9,11,939	9,08,051	—3,888
<b>L.—Suspense :</b>					
L. 1.—Stock :					
L. 1 (1).—Charges					
Non-voted	M.	5,500	5,500	5,500	..
Col. 1.—See B. 2 (2).—Non-voted.					
Voted	O.	2,40,300 }			
	R.	19,350 }	2,59,650	2,57,475	—2,175

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>L.—Suspense—concl'd.</b>			
<b>L. 1.—Stock—concl'd.</b>			
<b>L. 1 (2).—Deduct—Issues to works and other credits</b>			
O. —2,58,800 }			
R. —23,810 }	—2,82,610	—2,81,692	+918
<b>L. 2.—Other Suspense Accounts :</b>			
<b>L. 2 (1).—Charges</b>			
Non-voted . . . . .	20,000	17,732	—2,268
<b>Col. 4.—Late receipt of sanction for a work in Persian Gulf.</b>			
Voted O. 9,94,500 }			
R. 2,19,395 }	12,13,895	12,93,950	+80,055
<b>Col. 1.—Mainly in the Central Public Works Department for expenditure incurred pending recovery from Indian Public School Society Dehra-Dun (Rs. 1,79,560) and for formation of a New Orissa Construction Division (Rs. 33,050). Col. 4.—Larger purchases than anticipated in Andamans Divisions (Rs. 13,693) and in Viceregal Estates Division (Rs. 36,982) and the balance mainly for larger expenditure incurred on behalf of the Indian Public School Society.</b>			
<b>L. 2 (2).—Deduct—Recoveries</b>			
Non-voted . . . . .	—20,000	—15,830	+4,170
<b>Col. 4.—See L. 2 (1).—Non-voted.</b>			
Voted O. —9,98,700 }			
R. —1,88,695 }	—11,87,395	—12,10,175	—22,780
<b>Col. 1.—Mainly as under L. 2 (1).—Voted Col. 1.</b>			
<b>M.—Deduct—English cost of Stores and Establishment</b>			
Non-voted O. —68,200 }			
M. —5,000 }	—73,200	—1,03,544	—30,344
<b>Col. 4.—See I. 4 (2).—Non-voted.</b>			
Voted O. —21,000 }			
R. —41,400 }	—62,400	—74,373	—11,973
<b>Cols. 1 and 4.—See I. 4 (2).—Non-voted and for furniture purchased for Government Houses at Puri and Karachi.</b>			
<b>N.—Expenditure in England (At Par, £ 1 = Rs. 13 1/3) :</b>			
<b>N. 1.—Stores</b>			
R. 23,000	23,000	30,400	+7,400
<b>Col. 1.—Unforecasted demands (Rs. 4,773), liabilities brought forward (Rs. 2,160) and cost of furniture for Government Houses in the new Provinces of Orissa and Sind (Rs. 16,066).</b>			
<b>Col. 4.—Requisite funds not sanctioned for furniture for Government House, Karachi.</b>			
<b>N. 2.—Establishment</b>			
Non-voted O. 97,700 }			
M. 13,000 }	1,10,700	1,04,061	—6,639
<b>Col. 4.—Mainly duplicate provision for overseas pay charges recoverable from the Road Development Account.</b>			
Voted O. 21,000 }			
R. 25,000 }	46,000	44,352	—1,648
<b>Col. 1.—Mainly more leave salaries than anticipated.</b>			
<b>N. 3.—Sundry Items</b>			
	8,000	7,025	—
<b>O.—Loss or Gain by Exchange</b>			
Non-voted M. —544	—544	—516	+28
Voted R. —321	—321	—418	—97

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
<b>P.—Reserve for unforeseen works and repairs</b>					
Non-voted	O.	82,600	..	..	..
	M.	—82,600			
Voted	O.	1,63,900	..	..	..
	R.	—1,63,900			
<b>Q.—Conservation Account :</b>					
<b>Q. 1.—Major Works</b>					
	M.	1,200	1,200	..	—1,200
<i>Cols. 1 and 4.—See Note 2. Small provision was retained to meet unforeseen demands that might have arisen before the close of the year, which did not materialise.</i>					
<b>Q. 2.—Minor Works</b>					
	M.	2,257	2,257	..	—2,257
<i>Cols. 1 and 4.—See Q. 1.</i>					
<b>Q. 3.—Repairs</b>					
Non-voted	M.	3,304	3,304	..	—3,304
<i>Cols. 1 and 4.—See Q. 1.</i>					
Voted	R.	—679	—679	..	+679
<i>Cols. 1 and 4.—See Q. 4—Voted.</i>					
<b>Q. 4.—Other heads</b>					
Non-voted	M.	1,495	1,495	..	—1,495
<i>Cols. 1 and 4.—See Q. 1.</i>					
Voted	R.	679	679	..	—679
<i>Cols. 1 and 4.—See Q. 3—Voted.</i>					
<b>R.—Block Grant for expenditure on Road Development</b>					
	O.	1,31,00,000	1,35,00,000	1,28,68,584	—6,31,416
	S.	4,00,000			
<i>Col. 1.—Additional revenue from the increase in the import and excise duties on Motor spirit available for expenditure on road development, expected to be more than anticipated in the budget. See Important Comments. Col. 4.—Fluctuations in the actual realisations of the duties as also in the consumption of petrol in the Aviation Department on which the amount of grant to the Road Development Fund is dependent.</i>					
<b>S.—Deduct—Amount to be recovered from the Road Development Account :</b>					
<b>S. 1.—India</b>					
Non-voted	O.	—70,800	—70,560	—60,010	+10,550
	M.	240			
<i>Col. 4.—See I. 1 (3).—Non-voted Col. 1.</i>					
Voted	O.	—52,500	—41,520	—42,253	—733
	R.	10,980			
<i>Col. 1.—See I. 1 (2).—Voted Col. 1.</i>					
S. 2.—England	.	.	—5,700	—2,228	+3,472
<i>Col. 4.—See N. 2.—Non-voted.</i>					
<b>T.—Deduct—Amount met from subventions from the Road Development Fund</b>					
	O.	—3,38,000	—4,80,895	—4,81,046	—151
	R.	—1,42,895			
<i>Col. 1.—See B. 3. and also for Grants-in-aid (Rs. 36,671) sanctioned in October 1935 to meet expenditure on road development in Hyderabad.</i>					

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
U.— <i>Deduct</i> —Amount met from the fund for Sind and Orissa buildings . . . .	..	—2,29,350	—2,29,350

Col. 4.—See A. 1 (1).—Voted Col. 4.

Totals	Non-voted	Gross . . .	17,03,560	17,16,303	+12,743
		Deductions . . .	—1,69,560	—1,81,700	—12,140
		Net . . .	15,34,000	15,34,603	+603
	Voted	Gross . . .	2,48,76,509	2,46,03,651	—3,72,858
		Deductions . . .	—32,91,509	—35,16,481	—2,24,972
		Net . . .	2,15,85,000	2,09,87,170	—5,97,830

## NOTES.

1. The instances cited below under different categories suggest defective control in this Grant in various directions under different sub-heads :—

(1) *Unnecessary supplementary Grants.*

Sub-head affected.	Date of ob- taining Supple- mentary grant.	Amount of Supplement- ary grant. Rs.	Saving in the total final grant. Rs.
R.—Block Grant for expenditure on Road Deve- lopment Fund . . . . .	March 1936.	4,00,000	6,31,416

(2) *Incorrect provision under subheads.*

Name of Sub-head.	Amount Rs.
A. 2 (2).— <i>Non-voted</i> . . . . .	6,300
A. 3 (2).— <i>Non-voted</i> . . . . .	15,464
B. 3 (2).— <i>Non-voted</i> . . . . .	15,164

(3) *Injudicious reappropriations causing excess over final appropriation.*

Name of sub-head.	Amount of reappropriation. Rs.	Final excess. Rs.
A. 1 (1).—Voted . . . . .	—52,141	1,45,279
E. 6.—Voted . . . . .	—19,111	28,385
I. 5 (4).— <i>Non-voted</i> . . . . .	—740	19,463
I. 5 (4).—Voted . . . . .	—3,970	11,129

(4) *Reappropriations in excess of requirements.*

Name of sub-head.	Amount re- appropriated. Rs.	Final Saving. Rs.
I. 1 (3).— <i>Non-voted</i> . . . . .	12,700	10,034

## (5) Cases of unremedied or uncovered excesses.

Name of sub-head.	Final modified appropriation.	Actual.	Unremedied or uncovered excess.
	Rs.	Rs.	Rs.
A. 1 (1).—Voted . . . . .	81,059	2,26,338	1,45,279
A. 1(2).—Voted . . . . .	2,26,142	2,70,346	44,204
E. 6.—Voted . . . . .	14,90,889	15,19,274	28,385
I. 4(2).—Non-voted . . . . .	73,200	1,00,389	27,189
I. 6.—Voted . . . . .	—11,41,915	—11,03,623	38,292
L. 2 (1).—Voted . . . . .	12,13,895	12,93,950	80,055
S. 1.—Non-voted . . . . .	—70,560	—60,010	10,550

## (6) Cases of appreciable unsurrendered savings.

Name of sub-head.	Final modified appropriation.	Actual.	Savings.
	Rs.	Rs.	Rs.
B. 3 (2).—Voted . . . . .	72,126	56,152	15,974
F. 3.—Voted . . . . .	3,85,900	3,72,907	12,993
L. 2 (2).—Voted . . . . .	—11,87,395	—12,10,175	22,780
M.—Non-voted . . . . .	—73,200	—1,03,544	30,344
M.—Voted . . . . .	—62,400	—74,373	11,973
R.—Voted . . . . .	1,35,00,000	1,28,68,584	6,31,416

See also (1)  
above.

2. Sub-heads Q. 1 to Q. 4.—These sub-heads were opened in consequence of the decision that the appropriations for each of the sub-heads "Major Works", "Minor Works" and "Repairs" should be kept separate from one another and that, as far as possible, no reappropriations to and from these sub-heads should be made. The decision necessitated the maintenance, during the year of a separate conservation account for each of the above sub-heads, in addition to the Reserve, so as to permit of surrenders made by the various authorities being conserved under the sub-heads to which they relate and utilised only for those sub-heads.

3. Sub-head P.—Represents the "Reserve" with the Government of India. The operations on the "Reserve" during the year were as follows :—

	Voted.	Non-voted.
	Rs.	Rs.
Original provision for "Reserve" . . . . .	1,63,900	82,600
Add—Amount withdrawn to "Reserve" from Provinces and Areas from time to time . . . . .	..	..
Total . . . . .	1,63,900	82,600
Deduct—Amounts allotted to Provinces and Areas from time to time (Details of new works are given below) . . . . .	1,63,900	82,600
Balance . . . . .	..	..

Details of amounts allotted for new works out of the appropriation kept in the Reserve:—

Name of Works.	Allotment. Rs.
ASSAM.	
1. Construction of a Court building for Assistant Political Officer at Sadiya . . . . .	962
2. Provision of pucca floor in the temporary office for forms and record of the Political Officer at Sadiya . . . . .	1,000
3. Provision of pucca pillar and sawn timber posts in the Political Officer's Office, Sadiya . . . . .	650
MADRAS.	
4. Construction of a record room at the Solar Physics Observatory, Kodaikanal . . . . .	6,000
5. Installation of electric lights and fans in St. Patricks Church, Saint Thomas Mount . . . . .	650
CENTRAL P. W. D.	
6. Closing of wells in Government land in New Delhi . . . . .	8,436
7. Providing partitions in corridor for use as Office of the Army Department, South Block, Imperial Secretariat . . . . .	1,000
8. Improving the acoustic properties of the Legislative Assembly Chamber at Simla . . . . .	10,000
9. Providing ceiling fans and fan points in certain bungalows and unorthodox clerks' quarters in Old Delhi . . . . .	7,830
10. Urgent repair in Delhi to City wall between Ajmeri Gate and Delhi Gate . . . . .	11,000
11. Improvement to Windcliffe at Simla . . . . .	2,400
12. Additional electric fitting in 3, Queen Victoria Road . . . . .	290
13. Providing six book Cases in the Assembly Sector in the Council House . . . . .	600
14. Fixing wire gauze shutters to the sky lights in the hall exposed windows of dining, bed and study rooms and external door of the dining room of bungalow No. 2, King Edward Road . . . . .	360
15. Additions and Alterations in 9, Queensway, New Delhi . . . . .	1,775
16. Provision of carpet for the study rooms of 5, Queen Victoria Road and 6, King Edward Road . . . . .	1,300
ANDAMANS AND NICOBAR ISLANDS.	
17. Improvement to rifle range at Port Blair . . . . .	1,600
CENTRAL INDIA.	
18. Constructing an opium godown at Neemuch . . . . .	5,000
CENTRAL PROVINCES.	
19. Providing an absorption pit for Bungalow No. 14 in the Starky Town, at Nagpur . . . . .	19
20. Extension of Cemetery at Akola . . . . .	264

Name of Works.	Allotment. Rs.
BIHAR AND ORISSA.	
21. Construction of an iron ladder wind Vane at the Chandbally Observatory . . . . .	109
22. <i>Reconstruction of Lych house attached to the Cemetery at Purabsarai, Monghyr</i> . . . . .	856
KABUL	
23. <i>Construction of quarters for two clerks in the British Legation at Kabul</i> . . . . .	5,500
GUJERAT STATES AGENCY.	
24. <i>Construction of quarters for the Police Chief Constable at Naswadi</i> . . . . .	5,993
NORTH-WEST FRONTIER PROVINCE.	
25. Construction of residential quarters for the Border Examiner at Torkham . . . . .	8,113
26. Provision of a heater in the Comptroller office . . . . .	338
27. Barbed wire fencing round the Comptroller's office . . . . .	497
BENGAL.	
28. Certain addition and alterations to Customs House Chemical Laboratory, Calcutta . . . . .	1,613
29. Construction of a shed for the Chittagong Customs House . . . . .	6,818
PUNJAB.	
30. Construction of a circuit house at Naltar to be used as the summer headquarters of the Political Agent, Gilgit . . . . .	1,500
TOTAL . . . . .	92,473

4. *Pro rata Distribution*.—Civil works relating to the Central Government in the Provinces are generally carried out through the agencies of Provincial Governments or the Defence Department by the establishments employed under those Governments or by the Military Engineer Services, as the case may be. The total expenditure on account of establishment charges is distributed between the Central Government, Provincial Government and the Defence Department usually on the basis of the actual outlay of the year on the works of the respective authorities. This is known as the *pro rata* system of distribution. Any special establishment wholly employed on a work is, however, entirely charged to that work and is not included in the *pro rata* calculations. The *pro rata* share varies with the actual works expenditure and cannot be accurately estimated until the work charges for the year are definitely ascertained. It is this difficulty in estimating which is mainly responsible for most of the variations under sub-head I. 5. The *pro rata* system does not apply to the Central Civil Works executed by the Military Engineer Services, and the Governments of Madras, Bengal, Central Provinces and Coorg, who levy departmental charges at fixed rates.

Establishment charges are recovered in respect of works the cost of which is charged to other grants or of works of local bodies and are credited to this grant, *vide* sub-head I. 6. This recovery is effected at a rate based on the actual average cost for 5 years *per* hundred rupees of outlay on works, except for works charged to other grants and carried out by the Public Works Department as a standing arrangement, in which case the recovery is made on the *pro rata* basis outlined above. In the Central Public Works Department, however, the latter recovery has with effect from 1933-34, been made at a percentage rate fixed by Government on the basis of the normal works programme which will fully occupy the normal Public Works Department establishment.

Similar remarks apply to the charges on account of ordinary tools and plant used in the Public works department. The cost of special tools and plant, machinery, etc., required for a particular work or project is treated as a direct charge to the work or project concerned.

The following table compares the normal percentage rate fixed by the Central Government with the rates arrived at on the basis of actual annual expenditure of the Central Public Works Department. In this calculation the cost of caretaking establishment and of establishment employed on the administration of residential buildings including assessment of rent and accounting of rent recoveries has not been taken into account.

	Normal Rates.	Rates arrived at with reference to actual expenditure.		
		1933-34.	1934-35.	1935-36.
Establishment . . .	14½ per cent.	19.79	11.27	14.51
Tools and Plant . . .	1½ per cent.	1.9	1.20	1.57

Compared with the year 1934-35, the increase in the percentage charges for Establishment and Tools and Plant is due to smaller outlay on works and increased expenditure on establishment.

The following table shows the expenditure on works, Establishment and Tools and Plant for the last 5 years :—

(Figures in thousands of rupees.)

	1931-32.	1932-33.	1933-34.	1934-35.	1935-36.
Works . . . . .	96.63	64.62	66.12	71.76	76.13
Establishment . . .	23.45	18.43	19.47	12.40	16.91
Tools and Plant . . .	1.69	1.53	5.62	85	1.77

The increase under the head "Establishment" and "Tools and Plant" as compared with the figures for 1934-35 is due to the expansion of the Central Public Works Department by the addition of a new circle of superintendence and 5 Divisions for Aviation Works and a new Division for Orissa Capital Works, and smaller recoveries on account of work done for other Government Departments, etc.

5. *Remission of Rents.*—A certain Government Building was in occupation of a hunt club for use as kennels for a period of about twenty-five years. In the year 1934, during the course of audit of the sanction to the estimate for the maintenance of the building it was discovered that no rent of the premises was being assessed and recovered. The matter was, therefore, referred to the administrative authorities. As the club was unable to pay arrears of rent or the full standard rent, and as the building, which could not be used as more than a godown, would probably have had to be dismantled or abandoned if not leased to the club, the Government of India accorded sanction to the recovery of rent at a concessionary rate of Rs. 200 *per annum* from 1st April 1935, waiving all demands for previous years, which amounted to about Rs. 5,000 at the concessionary rate of rent and to about Rs. 20,000 at the full assessed rental value of the building.

6. *Transfer of Assets.*—The Government buildings known as (i) X-Ray Institute and (ii) His Excellency the Viceroy's Stables at Dehra Dun together with the land on which they stand (Book Value Rs. 2,23,545 and Rs. 1,18,000 respectively) were transferred to the Defence Department with effect from the 18th January 1934 and 6th May 1936. The payment by that Department of their present day market value of Rs. 2,15,000 and Rs. 87,700 respectively has been adjusted in the accounts for 1935-36.

7. *Statements of expenditure on Important New Works* are appended. No important new supplies of Tools and Plant have been reported. The statement of new works met from subventions from the Road Development Fund *vide* sub-head B. 3 has been appended to the Important Comments relating to the Road Development Fund.



## STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

N. B.—In this statement detailed figures are given in regard to each work estimated to cost over Rs. 50,000, while the figures of appropriations and expenditure only are shown lumped together for (1) all Major works estimated to cost between Rs. 20,000 and Rs. 50,000 ; (2) Minor works estimated to cost Rs. 20,000 or less.

## ORIGINAL WORKS—BUILDINGS.

Serial No. and Service.	Final Appropriation.	Expendi- ture.	Balance.	
			Unexpended.	Excess.
	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.

## I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.

## BOMBAY (WESTERN INDIA STATES AGENCY).

1. *Constructing new buildings and improvements to the existing buildings at Sadra as a result of the transfer of headquarters of the Sabarkantha Agency from Palanpur to Sadra*

O.	62,500	32,000	31,884	116	..
M.	—30,500				

Estimate Rs. 82,500 ; expenditure to 31st March 1936, Rs. 51,884 in progress.

## BOMBAY (ADEN).

2. *Additions and alterations to the Civil Hospital at Aden*

O.	2,600	1,272	1,272	—	..
M.	—1,328				

Estimate Rs. 1,26,816 ; expenditure to 31st March 1936, Rs. 99,421 ; in progress.

## DELHI PROVINCE.

3. *Dismantling the condemned quarters and old Moghal buildings and reconstruction of two storeyed barracks for Head Constables and Foot Constables, married quarters for Assistant Sub-Inspectors, two rooms for the District Magistrate and Senior Superintendent of Police and joint room for Indian Officers of Police station, Kotwali :*

O.	[ 1,29,000 ]	[ 30,000	29,595	405	..
R.	—99,000				

Estimate Rs. 1,09,250 ; expenditure to 31st March 1936, Rs. 29,595 ; in progress.

4. *Construction of a Police Post at Paharganj*

O.	50,000	25,000	24,658	342	..
R.	—25,000				

Estimate Rs. 51,200 ; expenditure to 31st March 1936, Rs. 24,658 ; in progress.

## VICEREGAL ESTATES.

5. *Supply of furniture to Viceregal Estates*

O.	86,000	56,428	56,578	—	150
R.	—29,572				

Estimate Rs. 86,000 ; expenditure to 31st March 1936, Rs. 56,578 ; completed, the estimate being annual.

## STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No. and Service.	(1)	Final Appropriation. (2)	Expenditure. (3)	Balance.	
				Unexpended.	Excess.
				(4)	(5)
		Rs.	Rs.	Rs.	Rs.

## II. Other Major Works for which specific provision was made in the Budget.

## 6. All Works collectively

Non-voted	O.	28,400	}	19,010	16,731	2,279	..
	M.	—9,390					
Voted	O.	1,70,300	}	86,384	84,802	1,582	..
	R.	—83,916					

## III.—Major Works for which specific provision was not made in the Budget.

## BIHAR AND ORISSA.

## 7. Purchase of Auxiliary Force buildings at Patna for the use of the Intelligence (Central) Officer, Bihar and Central Provinces

M.	33,000	33,000	33,000	..	..
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Estimate not sanctioned ; expenditure to 31st March 1936, Rs. 33,000 ; completed.

## DELHI PROVINCE.

## 8. Construction of Police Station and residential quarters at Narela

R.	1,245	1,245	1,275	30	..
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Estimate Rs. 39,070 expenditure to 31st March 1936, Rs. 35,392 ; completed.

## 9. Construction of residential quarters for 1 Inspector, 1 Sub-Inspector, 3 Head Constables and 8 married Constables, etc.

R.	39	39	39	..	..
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Estimate Rs. 31,000 ; expenditure to 31st March 1936, Rs. 29,749 ; completed.

## 10. Construction of married quarters for Constables in New Delhi

R.	—2,856	—2,856	—2,857	1	..
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Estimate Rs. 43,300 ; expenditure to 31st March 1936, Rs. 33,779 ; completed.

## CENTRAL P. W. D.

## 11. Constructing school building on the ridge

R.	—4,070	—4,070	—4,073	3	..
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Estimate Rs. 6,00,000 ; expenditure to 31st March 1936, Rs. 5,69,547 ; completed.

## GRANT NO. 73.—CIVIL WORKS.

Statement of Expenditure on Important New Works.  
ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No. and Service.	Final Appropriation. (2) Rs.	Expenditure. (3) Rs.	Unexpended. (4) Rs.	Balance. Excess. (5) Rs.
<b>CENTRAL P. W. D.—<i>contd.</i></b>				
12. Providing filtered water meters in orthodox clerks quarters and at certain standard points in peons' quarters at New Delhi and Press Area R. —210	—210	—186	..	24
13. Preliminary work in connection with the proposed building for certain offices of the Central Government in Bombay R. 210	210	106	104	..
NOTE.—This is a part of the scheme for "Constructing a joint building for certain Central Government Offices in Bombay" the estimated amount of which is Rs. 12,00,000.				
14. Constructing quarters for inferior servants of Survey of India, Dehra Dun R. 26,200	26,200	25,997	203	..
15. Additions and alterations to the Judicial Commissioner's bungalow at Karachi to render it suitable for use as a temporary residence for the Governor of Sind Estimate Rs. 29,700; expenditure to 31st March 1936, Rs. 25,997; completed.	..	44,191	..	44,191
16. Construction of Civil sub-Divisional buildings at Nawapara Estimate Rs. 30,000; expenditure to 31st March 1936, Rs. 5,394; in progress.	..	5,394	..	5,394
17. Additions to and alteration in the Government House at Puri (including electric, water supply and sanitary installation) Estimate Rs. 87,462; expenditure to 31st March 1936, Rs. 84,572; in progress.	..	84,572	..	84,572
18. Additions to and alterations in the staff quarters at Puri Estimate Rs. 22,835; expenditure to 31st March 1936, Rs. 11,129; in progress.	..	11,129	..	11,129
<b>VICEREGAL ESTATES.</b>				
19. Construction of a new house for Private Secretary to H. E. the Viceroy R. 8,897	8,897	8,548	349	..
<b>PERSIAN GULF.</b>				
20. Construction of New Agency buildings at Kuwait M. 500	500	842	..	342
Estimate Rs. 1,64,493; expenditure to 31st March 1936, Rs. 1,74,517; completed.				

## STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

ORIGINAL WORKS—BUILDINGS—*concl'd.*

Serial No. and Service.	Final Appropriation.	Expenditure.	Balances.	
			Unexpended.	Excess.
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
<b>PERSIAN GULF—<i>concl'd.</i></b>				
21. <i>Installing electric plant and installation and erecting Power House at Muscat</i>				
M. 350	350	8	342	..
Estimate Rs. 20,600 ; expenditure to 31st March 1936, Rs. 20,336 ; completed.				
<b>BURMA (M. E. S.).</b>				
22. <i>Construction of an undenominational Church at Mingaladon</i>				
M. 650	650	681	..	31
Estimate Rs. 65,353 ; expenditure to 31st March 1936, Rs. 63,716 ; completed.				

## IV.—Minor Works.

23. Collectively :						
Non-voted	O.	58,700	90,892	88,509	2,383	..
	M.	32,192				
Voted	O.	4,19,600	5,41,641	5,72,763	..	31,122
	R.	1,22,041				

## ORIGINAL WORKS—COMMUNICATIONS.

## I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.

## BALUCHISTAN.

24. Feeder Roads in connection with the Colonisation Scheme at Nasirabad					
O.	1,600	} 32,106	32,081	25	..
R.	30,506				
Estimate Rs. 1,48,613 (Revised); expenditure to 31st March 1936, Rs. 1,49,401 ; completed.					

## II.—Other Major Works for which specific provision was made in the Budget.

25. All Works collectively :				
O. 29,500	21,458	21,440	18	..
R. —8,042				

## III.—Major Works for which specific provision was not made in the Budget.

## DELHI PROVINCE.

26. Construction of a road from Najafgarh, Rohtak road, junction to Sadar Bazar.				
R. 400	400	288	112	..
Estimate Rs. 81,961 (Revised); expenditure to 31st March 1936, Rs. 82,991 ; completed.				

## IV. Minor Works.

27. Collectively						
Non-voted	M.	1,866	1,866	1,860	6	..
Voted	O.	18,800	15,987	15,472	515	..
	R.	—2,813				

## STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

## ORIGINAL WORKS—MISCELLANEOUS.

Serial No. and Service.	Final Appropriation. (2)	Expenditure. (3)	Balance.	
			Unexpended.	Excess.
			(4)	(5)
	Rs.	Rs.	Rs.	Rs.

## III. —Major Works for which specific provision was not made in the Budget.

## CENTRAL P. W. D.

28. Providing 36" Venturis metre on Jhandewala at Ajmere Gate	..	—11	11	..
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Estimate Rs. 22,722 ; expenditure to 31st March 1936, Rs. 20,063 ; completed.

29. Providing filtered water supply to villagers in the neighbourhood of Kilokri (Sewage Farm)	..	—51	51	..
--	----	-----	----	----

Estimate Rs. 59,000 ; expenditure to 31st March 1936, Rs. 50,837 ; completed.

## IV. Minor Works.

## 30. Collectively

Non-voted M.	895	895	894	1	..
Voted O. R.	15,600 } 1,796 }	17,396	15,571	1,825	..

## STOCK ACCOUNTS FOR 1935-36.

8. The following table exhibits the stock transactions of various Public Works Divisions under the audit control of the Accountant General, Central Revenues, for the year 1935-36 as collected from the accounts received from various Executive Engineers. This table does not include transactions or balances relating to tools and plant, road metal or materials charged direct to works :—

Name of Divisions or area.	Opening balance.	Receipts.	Issues.	Closing balance.
	Rs.	Rs.	Rs.	Rs.
Central P. W. D. (inclusive of Amjer and Central India Divisions)	92,576	1,26,836	1,50,498	68,914
Viceregal Estates Division	18,590	30,067	31,881	16,776
Andamans and Nicobar Islands	31,890	93,982	92,591	33,281
Total	1,43,656	2,50,885	2,74,970	1,18,971

The stock held by the above divisions falls under the category of building and other materials and does not cover manufacture operations or the expenditure on the acquisition of land and kilns, etc.

(2) The following additional information has been collected from the annual reviews of balances carried out by Executive Engineers.

(a) With the exceptions noted below, the materials stocked are not in excess of the probable requirements of works for the subsequent twelve months :—

	Rs.
(i) Unserviceable stock . . . . .	Nil
(ii) Serviceable stock in excess of requirements of the next twelve months—	
(a) Central Public Works Department . . . . .	9,903
(b) Andaman and Nicobar Islands . . . . .	300
(c) Viceregal Estates . . . . .	650
(iii) Surplus Stock in excess of requirement—	
Central Public Works Department . . . . .	45,491
(b) The total loss on stock accounted for during the year 1935-36 is Rs. 7,540 as detailed below :—	

	Rs.
(1) Central Public Works Department . . . . .	7,392
(2) Andamans and Nicobar Islands . . . . .	135
(3) Viceregal Estates . . . . .	13
(c) The loss on stock in the Central Public Works Department is made up as follows :—	

	Rs.
(i) Revaluation of stock . . . . .	5,000
(ii) Adjustment of expenditure incurred on the removal of water works stores from Jantar Mantar to the new site in block No. 205 and sorting . . . . .	2,392
Total . . . . .	7,392

#### Audit Officer's Report.

(3) The officers in immediate charge of the stores have certified that the closing balances as shown in the above stores accounts represent the value of stock materials, the detailed quantity accounts of which have been maintained in accordance with departmental procedure prescribed for the purpose.

(4) The officers in charge of stores have also certified that the stock was verified throughout their divisions in the course of the year in accordance with the departmental rules.

(5) The total value of surplus stock on 31st March 1936 in the Central P. W. D. was Rs. 55,454 against Rs. 66,056 shown in the last year's report. It is reported (December 1936) that the whole of this surplus stock has been utilised by issue to works. It will also be observed with satisfaction that there has been a quick turn-over of stock in the Central Public Works Department.

(6) The stock transactions of 1935-36 reported in other audit circles relating to Public Works Divisions were :—

Divisions.	Opening balance.	Receipts.	Issues.	Closing balance
	Rs.	Rs.	Rs.	Rs.
Assam . . . . .	5,474	839	1,312	5,001
“ Issues ” include loss of Rs. 203 on account of revaluation and depreciation.				
Bengal (Sikkim) . . . . .	5,628	5,750	5,410	5,968

There was a profit of Rs. 52.

Punjab (Gilgit Agency) . . . . .	5,500	..	5,500
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The arrangements for supervision, verification and accounting seem to have been adequate

## IMPORTANT COMMENTS.

*Review of the Grant and its Administration.*—In examining the Appropriation Account of this grant for 1933-34, the Public Accounts Committee observed that though the variation under the total of the grant was not great, the variations in individual sub-heads were very large. They expressed the opinion that there was considerable scope for improvement in the budgeting for Civil Works, and hoped that as a result of the new rules issued in March 1934, the appropriation accounts of later years would show the desired improvement. The year 1935-36 is the first year for which the budget estimates were prepared in accordance with the new rules. Instructions were also issued by the Finance Department in October 1935 to strengthen the control of expenditure and to modify the procedure for obtaining supplementary grants.

2. In considering the Appropriation Accounts for 1934-35, the Public Accounts Committee commented adversely on the wide departures from the original programme of the Civil Works Grant and recorded the opinion that the Demand should be precisely stated and that in the actual expenditure there should be a reasonable conformity with the Demand. The following paragraphs contain a review of the position in this regard as disclosed by the actual figures of 1935-36.

3. The following table shows the original provision, the final appropriation and the actual expenditure on the grant as a whole :—

	Original provision.	Final Appropriation.	Actual expenditure.	Saving or excess compared with final Appropriation.
Voted . . . .	2,10,25	2,15,85	2,09,87	—5,98
Non-voted . . . .	15,07	15,34	15,35	+1

There is an excess of .04 per cent. on the total non-voted final appropriation as against a saving of 3.4 per cent. in the previous year. In the case of the voted grant, there is a saving of .18 per cent. on the original grant and 2.8 per cent. on the final modified appropriation compared with an excess of .1 per cent. and a saving of 2.3 per cent. respectively in the preceding year.

4. The final saving in the voted grant as in the previous year occurs mainly under sub-head 'R'. As the actual expenditure under this sub-head is dependent on the amount of additional revenue in a financial year derived from the extra duty of customs and excise on motor spirits (see paragraphs 1 and 2 of the Important Comments relating to Road Development Fund), it is not susceptible of regulation by the Public Works Department officers. It seems desirable that the 'works expenditure' proper should be separately exhibited in the Demands and accounts without being mixed up with transactions over which the spending officers of the Public Works Department have no control whatever. It is, therefore, for consideration whether sub-head 'R' should not be taken out of the grant for 'Civil Works' entirely and treated as a separate demand, if necessary.

5. Deleting the figures under sub-head 'R' for the purpose of the present review, the figures set out below will emerge as representing the portion of the Grant, which was really controllable by the officers concerned. These figures take the place of the figures shown under *voted* in paragraph 3 above.

	Original provision.	Final Appropriation.	Actual expenditure.	Savings or excess compared with final Appropriation.
Voted . . . .	79,25	80,85	81,18	+33

The percentages of excess of actual expenditure on the original provision and the modified appropriation works out to 2·4 and ·4 respectively against the corresponding saving of 1 and ·5 per cent. respectively during 1934-35. The administration of the Grant may, on the whole, be said to be satisfactory.

6. As in the previous years, considerable variations have, however, occurred under the individual sub-heads, principally A. 1 (1) and (2), A. 2 (1), A. 3 (1) and (2), B. 1, B. 3 (1) and (2), E. F., G., I., J. (1) and (4), L. 2 (1) and (2), and T. Explanations of the variations have been recorded under each sub-head.

7. An analysis of the variations shows that the excess provisions under B. 3 (1) and (2) and T were due to the existing system under which the Standing Committee on Roads meets twice a year to consider the road development schemes. The Public Accounts Committee raised the question in paragraph 36 of the proceedings on the accounts of 1934-35 (paragraph 15 of the Report) and recommended a change in procedure, whereby a complete programme for the year might be settled at the beginning of each year. The unforeseen expenditure on establishment due to Aviation Works being taken up by the Central Public Works Department, the Quetta Earthquake, and the decision to charge to this grant initially the expenditure on the construction of Sind and Orissa buildings, account for variations under sub-heads I. 2 (3) and I. 3 (3), E. 2 and I. 5 (1) and (2), and A. 1 (1), A. 1 (2) and E. 6, respectively. Another disturbing factor was the decision to classify as 'non-voted' the expenditure on the construction of some buildings at Gilgit; this accounts for variations under sub-heads B. 2 (2), F. 4, I. 3 (2), I. 4 (2), I. 5 (12) and L. 1 (1). The Jumna river training works at Delhi which were also unforeseen, account for variation under sub-head G.

Barring the above, and some small items, the only important variations are due to provision having been made for works before technical sanction was accorded thereto, under sub-heads A. 1 (1), A. 2 (1), and A. 3 (1). This resulted in a saving of 2,03. The variation under I. 6 and J. 1 also appears to be due to the fact that provision for recoveries of Departmental charges for works at the Agricultural Research Institute, New Delhi, was made long before estimates for the works were even administratively approved.

8. Instances of defective control have been mentioned in Note 1 below the appropriation account.

9. As stated in Note 2 above, Conservation Accounts in respect of 'Major Works', 'Minor Works', 'Repairs' and 'Other heads' were opened in consequence of the decision that the appropriations for each of the sub-heads above should be kept separate from one another and that, as far as possible, no reappropriations to and from these sub-heads should be made. No authority lower than the Department of Industries and Labour can make reappropriation from or to the sub-heads 'Major Works', 'Minor Works' and 'Repairs'.

A detailed analysis of these accounts indicates that of the sums originally provided under 'Major Works' 165 has been ultimately utilised on purposes other than 'Major Works'. Similarly out of the grant for 'Minor Works' 32 has been transferred to sub-heads other than 'Minor Works', and 44 from under 'Repairs' to sub-heads other than 'Repairs'. Most of these transfers have taken place to the Establishment and Tools and Plant, sub-heads I. 6 and J. 4, as the anticipated recoveries did not materialise, by reason of the underspending of the provision for works in other Grants (*vide* last sentence of para. 7 above).



10. The following table shows, by classes of works, the amount provided in the budget, the modified appropriation and actual expenditure on works of all kinds:

[Class of works.	Original provision.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original provision more + less —.	Modified Appropriation more + less —.
(1)	(2)	(3)	(4)	(5)	(6)
(Thousands of rupees).					
New Major Works .	4.25	2.36	3.76	—49	+140
Major Works in progress . . . .	49	76	75	+26	—1
Furniture in Viceregal Estates . . . .	86	56	57	—29	+1
Minor Works . . .	*5.56	6.69	6.95	+139	+26
Road Development Fund Works . . .	3.38	4.45	4.44	+106	—1
Repairs . . . .	58.93	59.55	59.65	+72	+10
Total .	73.47	74.37	76.12	+265	+175

\* Includes provision of reserve with local Governments.

N.B. 1.—In this table voted and non-voted figures are taken together.

2.—A detailed statement of expenditure on important new works is also appended (see Note 7) to which references are quoted below.

(i) *New Major Works*.—Excluding the expenditure [see sub-heads A. 1 (1) and U and items 15—18 of the statement of important new works] on the adaptation of old, and the construction of new buildings in the new provinces of Sind and Orissa and purchase of furniture for the Government Houses at Karachi (1,45), which does not affect the net grant as the amount is charged finally to the fund for the purpose, the expenditure on new major works was 2,31 of which 1,72 only was on works provided for in the budget and 59 on new works not contemplated when the budget was framed. In the case of the budgeted works important savings amounting in all to 2,38 occurred, mainly in the case of Serial Nos. (1), (3), (4) and (6) of the statement of Important New Works, due to want of technical sanctions, delay in selection of sites, late commencement of works, or delays in execution owing to unforeseen difficulties.

The important new works for which funds were provided by reappropriation from within the grant were :—

(1) Purchase of the Auxiliary Force building at Patna . . . . .	33
(2) Constructing quarters for inferior servants of the Survey of India at Dehra Dun . . . . .	26

The excess of 1,40 over the final appropriation is more than covered by the Sind and Orissa works (1,45) which have been ultimately charged to the Fund for Sind and Orissa Buildings.

(ii) *Major Works in progress*.—The total expenditure on major works in progress was 75 of which 71 was on budgeted works and 4 on works not provided in the budget. The notable increase over the original provision occurred in Serial No. (24) of the statement of Important New Works, due to insufficient provision to meet charges for land acquisition for want of information.

(iii) *Furniture in Viceregal Estates*.—The provision both for purchases of new furniture and repairs and maintenance, has hitherto been made under sub-head A. 1 (1). As the actual expenditure is accounted for under 'Original Works' for new purchases and under 'Repairs' for repairs and maintenance, variations both under sub-heads A. 1 (1) and E. 1 between the budget provision and final appropriation were inevitable. The Administrative Authority has accepted the audit proposal that budget provision should in future follow the accounts classification.

(iv) *Minor Works*.—The variation between the original provision and the modified appropriation (Net 1, 13) is due mainly to provision of funds for unforeseen new and urgent works (1,00) *vide* explanations under sub-heads A. 1 (2) and A. 3 (2). A sum of 92 was reappropriated from the 'Reserve for unforeseen works and repairs' (sub-head P) for new Works, *vide* details below Note 3 under the Appropriation Accounts.

The net excess of 26 over the final appropriation is due mainly to the adjustment of 44 [see sub-head A. 1 (2) Voted] after the close of the year in respect of new buildings in the provinces of Sind and Orissa referred to in sub-paragraph (i) of this paragraph, counterbalanced by small savings in other provinces. This does not affect the net grant as mentioned in the said sub-paragraph.

In paragraph 36 of their proceedings for 1934-35, the Public Accounts Committee commented on the manner in which the provision under "Reserve" in the Civil Works Grant was being used and desired that it should be limited only to throw forwards of expenditure on uncompleted projects of the previous year and for genuinely unforeseen minor works. The necessary amendments to the rules embodying these suggestions and other changes which the Auditor General considers suitable, are under the consideration of the Government of India.

(v) *Road Development Fund Works*.—Please see Important Comments below relating to the Road Development Fund and the statement of Road Development Fund Works referred to in paragraph (v) of those comments. Out of the excess of 106 over the original appropriation, 53·8 relates to 2 Major works costing over Rs. 20,000 each *vide* items 3 and 6 of the Statement, of the balance 40 is due to 16 small new works included in item 10 of the statement, for which no provision existed in the original budget. As mentioned in paragraph 7 above, the Public Accounts Committee in paragraph 36 of their proceedings on the accounts for 1934-35 (paragraph 15 of the Report) have recommended a change in procedure.

(vi) *Repairs*.—The net increase of 62 over the original provision is due mainly to (1) transfer of provision for maintenance of furniture from sub-head A. 1 (1) to sub-head E. 1 [see paragraph 10 (iii) above], (2) increased cost of maintenance due to additional areas, and certain urgent works connected with the irrigation water supply system in New Delhi (sub-head G), counterbalanced by savings due to demolition of buildings in Baluchistan damaged by earthquake (sub-head E. 2).

11. *Difficulties in the disposal of a Central Government building*.—A non-residential building belonging to the Central Government which had been purchased in 1906 at a cost of Rs. 2,30,250 was let with effect from 1st October 1927 to a Newspaper Company on a 20 years' lease at a monthly rental of Rs. 2,000. The Company went into a voluntary liquidation and vacated the premises on the 1st June 1932. The possibility of recovering something by way of damages for the premature termination of the lease was considered by Government but had to be given up under legal advice. It was then considered whether any of the central Government offices at the station could be accommodated in the vacant building. The Government of India ultimately decided in December 1933 that they had no further use for the building and gave the local Government the option to assume possession in case they wanted

it for their own use, otherwise to sell it by public auction (with a reserve price of Rs. 1,40,000). In August 1934, the Government of Bengal reported that they were considering the question of utilising the building for housing a Government Commercial Institute. This idea too was finally abandoned and the Government of Bengal reported to the Government of India in February 1935 that they did not want the building and that steps would be taken to sell it by public auction. The Land Acquisition Officer was thereupon asked to take steps to effect the sale; the property was advertised for sale in certain local newspapers, and copies of the printed sale notice were posted on the building and notice walls of important public offices in the city and its suburbs and all prominent street corners. No bidders, however, appeared on the notified day, the 4th December 1936. Thereafter the Land Acquisition Collector informed the Local Government that in the prevailing state of the market, it seemed very doubtful whether any one would come forward to purchase such a fairly big property which had no *direct* frontage on a public road.

The building has been lying vacant since June 1932 and a sum of about Rs. 1,100 per annum on an average is being spent on it in the shape of municipal taxes, wages of choukidar and other incidental expenses incurred for its maintenance. The annual loss on account of interest amounts approximately to Rs. 8,000 or Rs. 4,900 according as it is calculated at  $3\frac{1}{2}$  per cent. on the original capital cost (Rs. 2,30,250) or the present value (Rs. 1,40,000). On an enquiry being made as to why the building could not be let out to private parties on even a reduced rent on a month to month basis until such time as the actual sale was effected, the Government of Bengal stated that owing to the dilapidated condition of the building as reported by the Land Acquisition Collector in May 1933, it could not reasonably be expected to be let out to any one.

The question of disposing of the property is now engaging the attention of the Government of India. It may be added that the Land Acquisition Officer valued the land in 1933 at Rs. 1,42,667, conditional on the right of way over the passage from the main street (which belonged to Government) remaining undisturbed.\*

12. *Maintenance charges of the grounds of a stadium.*—A committee was constituted by the Government of India in December 1931 for the management of an amphitheatre and the grounds pertaining thereto. As it was inconvenient to have a formal lease of the site (which belonged to Government) to the Committee, the land was assigned to the head of the local Administration. It was decided that the Committee would be responsible for the maintenance and upkeep of the buildings and grounds, and pay for the charges out of the income accruing to the Committee from hire charges to be levied from institutions, sport societies or bodies using the stadium. The maintenance of the grounds was carried out by the Central Public Works Department on behalf of the Committee but by inadvertence no demand for the cost of maintenance for the period 1932-33 to 1935-36, was made by the Central Public Works Department till September 1935, though the departmental rules require that contribution by local bodies or private persons for the execution of works by the Public Works Department *plus* the necessary departmental charges shall be recovered in advance. In September 1935, a bill for Rs. 44,729 being the amount due from the Committee on account of the actual expenditure up to end of 1934-35 and estimated expenditure for 1935-36 *plus* departmental charges was sent by Central Public Works Department to the head of the local Administration.

On these facts coming to the notice of audit, it was found that the expenditure on the maintenance of the grounds of the stadium was charged in Government accounts as expenditure on the Public Works Department Horticultural Operations, and, contrary to the rules, the initial accounts and vouchers did not specify that the

\* Accountant General, Bengal.

charges were of the nature of recoverable expenditure, also show the names of parties from whom they were recoverable. In reply to an audit enquiry the Chief Engineer has explained that the orders of Government conveying the decision to charge for the maintenance of the grounds of the stadium were not communicated to him (these orders were also not communicated to audit); and that the Central Public Works Department authorities were, therefore, not in a position to know whether the expenditure was recoverable from parties other than Government. A contributory cause of the omission to classify the charges correctly appears to be the fact that though the audit pointed out the necessity of maintaining a complete register of Government and other lands in charge of Public Works Department under horticulture operations, during the inspections of the Horticultural Division in January 1933 and January 1935 this register was not started till latter.

On a reference by the head of the local Administration, the Government of India have issued (September 1936) orders that the Committee of Management constituted in December 1931 should be abolished; that the head of the local Administration as the administrator of the amphitheatre be responsible in future for collecting the rents and making reservations for the various bodies desiring to use it; and that certain moneys mainly in the possession of the Committee in the shape of Government paper and fixed deposits amounting to Rs. 77,700 in all with interest be credited to Government.

The Government of India have also desired that steps should be taken to ensure a correspondence between receipts and expenditure on the maintenance of the buildings and track and that a *pro forma* commercial account of the buildings and track should be maintained.

The Government of India have further waived the recovery of the sum outstanding against the Committee representing the expenditure including departmental charges incurred by the Central Public Works Department on the maintenance of the grass and supply of irrigation water during the years 1932-33 to 1935-36 inclusive. The new arrangement has effect from 1st April 1937.

It has been stated that the original intention of the orders regarding the liability of the committee for the charges on the grounds and buildings cannot now be ascertained precisely, but that it is possible that the committee was not meant to be liable for the charges on the grounds extra to the track and buildings. It has also been stated that the committee's income could never have been increased to enable it to bear this expenditure and that the Government of India would have had to incur expenditure on the upkeep of the grounds under any circumstances.

13. *Outstanding claim.*—From 1933-34 a portion of Government estate was given on a permanent lease to an educational institution on a nominal annual rent of Rs. 3,480 subject to the condition that the grounds and buildings should be maintained by Government but the expenditure on this account should not exceed the cost which was incurred on their maintenance during 1932-33, any excess over that being borne by the institution. A sum of Rs. 9,558 is outstanding against the institution to the end of 1934-35 on account of special repairs to electric installations in the building. The matter is still under correspondence with the institution.

#### *Road Development Fund.*

14. *Institution of the Fund.*—An extra duty of customs and of Excise of not less than two annas per gallon is levied on motor spirit and the proceeds thereof are applied for the purposes of road development.

15. This additional revenue in a financial year together with a proportionate share of the surcharge of 25 per cent. imposed in 1931 less a sum equivalent to the share in such proceeds arising from motor spirit used for purposes of Civil Aviation

during the calendar year ending in the financial year concerned is credited annually to the Deposit head " Road Development Fund " by debit to the sub-head " Block Grant for expenditure on Road Development " in Grant No. 73.

16. The accumulations in the Fund are administered by the Government of India with the advice of a Standing Committee for Roads. The amount credited to the Fund is distributed as follows :—

(a) A portion equal to 15 per cent. is retained by the Governor General in Council as a Central Reserve for defraying the cost of administering the Road Development Account and thereafter upon such Schemes for research and intelligence and upon such special grants-in-aid as the Governor General in Council may approve.

(b) Out of the remainder there is allotted—

- (i) a portion to each Governor's province for expenditure in the province,
- (ii) a portion to the Governor General in Council for expenditure elsewhere in British India, and
- (iii) a portion to the Governor General in Council for expenditure in the Indian States and the Administered Areas.

in the ratio which the consumption of motor spirit in each Area to which an allotment is made bears to the total consumption in India (excluding Jammu and Kashmir), during the calendar year ending during the financial year concerned.

17. *Accounting procedure.*—(i) The entire proceeds of the additional duties are first credited to the Revenue Head I—customs and at the end of each year an equivalent amount after retaining the share of the Civil Aviation Department in respect of petrol consumed for aviation purposes is transferred as a block grant to the " Road Development Fund " under " P. Deposits and advances " by debit to sub-head " R-Block Grant for expenditure on Road Development Fund " under Grant No. " 73-Civil Works ". Thus the expenditure shown in column 3 under sub-head " R " represents the amount credited to the Road Development Fund during 1935-36.

(ii) Grants made out of this Fund to Provincial Government and others are charged to the Fund. See table I below.

(iii) The charges of the Road Engineer with the Government of India and his staff which are met out of the reserve retained by the Government of India in the Road Development Account [paragraph 13(a) above] are brought to account under sub-head I. This debit is set off by an equivalent amount transferred from the Fund *vide* the deduct entries under sub-head " S —Deduct amount to be recovered from the Road Development Fund ".

(iv) The subventions made from the Central Road Fund to Provincial Governments and centrally administered areas for expenditure on road development are credited to a special Deposit head " Subventions from Central Road Development Account " in the accounts of the province or of the central area concerned. The actual expenditure incurred from time to time is initially charged to the minor head " communications " or, where a part of the subvention is paid to a local body, to " Grant-in-aid " of the major head " 41 Civil Works "; it is ultimately transferred in the case of the Central areas to the special deposit head " Subventions from Central Road Development Account " by *minus* adjustment under " 41-Civil Works ". Thus the figures in column 3 under sub-head B-3 represent the actual expenditure on road development schemes in the centrally administered areas during 1935-36 and those under sub-head K represent grants-in-aid to local bodies, etc. made by the Government of India during 1935-36 for road development : while the transfer to the deposit head " Subventions from Central Road Development Fund " is shown

under sub-head "T. Deduct—Amount met from subventions from the Road Development Account."

18. Table I below shows the transactions under the Deposit head including the amounts retained by the Governor General in Council *vide* para. 13(a) above up to the year under report.

19. Subventions to the Provincial Governments and Minor Administration are credited in the first instance to a special Deposit head "Subvention from Central Road Development Account" by debit to the fund. The actual expenditure initially charged to "Civil Works" is ultimately transferred to the special deposit head 'Subvention, etc.'. The special deposit head thus indicates in the accounts the balance available for further expenditure out of these subventions (*vide* table II below). Details by each area of the transactions relating to centrally administered areas are shown in table III below.

20. The transactions relating to the Fund included in the above appropriation account under the various sub-head are brought together in a consolidated statement, *vide* table IV below.

### I. Road Development Fund.

	To end of 1934-35.	During 1935-36.	Total.
<i>Receipts.</i>			
1	2	3	4
	Rs.	Rs.	Rs.
Appropriations to the Fund . . . . .	6,31,58,165	1,28,68,584	7,60,26,749
Direct Receipts . . . . .	49,41,376	(a) 310	49,41,686
			<hr/> 8,09,68,435 <hr/>
<i>Payments.</i>			
(i) To Provinces . . . . .	4,22,89,908	86,34,845	5,09,24,753
(ii) To Centrally Administered Areas . . . . .	15,67,578	3,02,883	18,70,461
(iii) To Indian States . . . . .	48,80,401	15,05,262	63,85,663
<i>Expenditure met from the Reserve.</i>			
(i) In Provinces . . . . .	11,81,419	20,20,909	32,02,328
(ii) In Centrally Administered Areas . . . . .	9,22,693	3,96,906	13,19,599
(iii) In Indian States . . . . .	6,45,829	5,95,763	12,41,592
(iv) For Consulting Engineer to the Government of India (Roads) and his staff . . . . .	2,98,244	87,245	3,85,489
(v) Expenditure in connection with Indian Roads Congress . . . . .	17,778	17,246	35,024
			<hr/> 6,53,64,909 <hr/>
	Balance . . . . .	(b) 1,56,03,526	

N. B.—(a) Mainly recovery of transport charges from non-official delegates to the Second Indian Roads Congress.

(b) The balance is the sum available for disposal during 1936-37.

*II.—Subvention from Central Road Development Account.*

Names of Provinces.	Balance on 1st April 1935.	Receipts during 1935-36.	Total.	Expenditure during 1935-36.	Balance on 31st March 1936.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . . .	20,69,897	15,84,839	36,54,736	2,70,627	33,84,109
Bombay . . . .	33,44,514	22,70,659	56,15,173	6,37,847	49,77,326
Bengal . . . .	34,77,891	14,09,575	48,87,466	10,26,565	38,60,901
United Provinces . .	18,57,796	5,93,085	24,50,881	13,87,781	10,63,100
Punjab . . . .	2,74,162	9,24,039	11,98,201	—4,94,487	16,92,688
Burma . . . .	3,86,002	10,47,388	14,33,390	—16,24,766	30,58,156
Federated Shan States .	1,03,873	86,005	1,89,878	73,431	1,16,447
Bihar and Orissa . .	84,26,720	5,72,207	14,14,927	4,11,130	10,03,797
Central Provinces . .	8,27,801	6,15,874	14,43,675	8,25,444	6,18,231
North-West Frontier Province . . . .	92,291	2,48,865	3,41,156	1,64,871	1,76,285
Assam . . . .	1,57,933	12,89,288	14,47,221	13,70,569	76,652
Coorg . . . .	16,345	13,930	30,275	16,156	14,119
Centrally Administered Areas . . . .	4,20,444	6,99,789	11,20,233	4,91,378	6,28,855
Total . . . .	1,38,71,669	1,13,55,543	2,52,27,212	45,56,546	2,06,70,666

*III.—Details of transactions relating to Centrally Administered Areas as shown in table II above.*

	Balance on 1st April 1935.	Receipt during 1935-36.	Total.	Expen- diture during 1935-36.	Balance on 31st March 1936.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Mysore Assigned Tract . . . .	93,376	—24,492	68,884	..	68,884
Baroda . . . .	..	..	..	..	—
North-West Frontier Province (Tribal Area).	11,648	12,605	24,253	11,559*	12,694
Baluchistan . . . .	49,510	44,435	93,945	—1,227†	95,172
Ajmer-Merwara Rajputana . .	29,962	3,58,578	3,88,540	3,44,432	44,108
Hyderabad . . . .	76,902	68,705	1,45,607	36,670	1,08,937
Central India . . . .	35,532	60,535	96,067	68,514	27,553
Delhi . . . .	1,23,514	1,52,033	2,75,547	4,040	2,71,507
Road Survey in Eastern States and Orissa . . . .	..	27,390	27,390	27,390	..
Total . . . .	4,20,444	6,99,789	11,20,233	4,91,378(a)	6,28,855

(a) Included in the Appropriation Account for—

	Rs.
Grant No. 73 . . . . .	4,81,046
Political . . . . .	11,559*
Frontier Watch and Ward . . . . .	—1,227†
Total . . . . .	4,91,378

*IV.—Statement of transactions relating to Road Development Fund which appear under the various sub-heads in the above appropriation account.*

Particulars of transactions.	Name of sub-head under which they are included.	Amount.
		Rs.
Charges on Road Development met from subvention from the Road Development Fund, <i>vide</i> details in table V below . . . . .	B 3	4,44,375
Grants-in-Aid, contributions, etc. . . . .	K	36,671
	Total . . . . .	4,81,046
Amount met from subventions from the Road Development Fund. . . . .	T	4,81,046 (a)
(a) Included in the total of column 5 in Table III.		
Expenditure on the Road Engineer with the Government of India and his establishment . . . . .	I. 1	1,01,757
Charges on other establishments (including establishment charges incurred in England) . . . . .	I. 4	2,123
Grants-in-aid, contributions, etc. . . . .	K	600
	Total . . . . .	1,04,480
Amount recovered from Road Development Fund . . . . .	S	1,04,491 (c)
	Difference . . . . .	11(b)

(b) Represents gain in exchange.

(c) Items (iv) and (v) of Table I.

V. The following statement shows the actual expenditure incurred on works of road development during 1935-36 and accounted for under sub-head "B-3—Charges on Road Development met from subventions from the Road Development Fund" and the total commitments at the close of the year with respect to uncompleted works

Serial No. and Name of work.	Final appropriation for 1935-36.	Expenditure during 1935-36.	Expenditure to end of 1935-36.	Estimated cost.	Total commitments at the close of 1935-36.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Major works above Rs. 50,000 for which specific provision was made in the Budget.</b>					
<i>Ajmer-Merwara.</i>					
1. Constructing a reinforced bridge over the Benas river on Nasirabad Deoli Road					
O. . . . .	3,08,000 }	3,17,000	3,17,049	4,27,045	4,37,000
R. . . . .	9,000 }				9,955



Serial No. and Name of work	Final ap- propria- tion for 1935-36.	Expendi- ture during 1935-36.	Expendi- ture to end of 1935-36.	Estimat- ed cost.	Total commit- ments at the close of 1935-36.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

## II.—Other major works for which specific provision was made in the Budget.

Nil

## III.—Major works for which specific provision was not made in the Budget

### *Raipurana.*

2. Surface painting with supremax in mile 3 of Ajmer Pushkar Road, miles 6, 7, 8, 9, 13, 33, 34, 35 of Agra Bombay Road miles 6, 12, 16 and 17 of Ajmer Jaipur Road miles 1 and 3 of circular Road Nasirabad	1,470	1,470	33,684	32,570	Completed.
3. Improvements of portion of Ajmer Indore Road lying in Mewar Territory 1st to 6th miles on Deoli Bandi Road . . . . .	17,600	17,594	17,594	34,800	17,206

### *Central India.*

4. Constructing submerged bridge over Kali Sind river in mile 75 of Agra Bombay Roads . . . . .	772	772	1,78,340	1,80,800	Completed.
5. Surface painting of Agra Bombay Road from Indore Mhow Road . . . . .	—618	—614	35,525	36,142	Completed.
6. Constructing a high level bridge over the Gohi river in mile 92 of Agra Bombay Roads I Section . . . . .	36,000	36,277	36,277	79,027	42,750
7. Treatment of Indore Mhow Road mile 2 (Fur. 1-4) 6 and 7 with 12 premix carpet using Shalimar tar . . . . .	—80	172	18,185	18,265	Completed.

### *Delhi Province.*

8. Treatment of roads with 2½" Shell crete etc. and painting and constructing ways in certain provincial roads . . . . .	—30	—27	96,069	96,400	Completed.
9. Experiments in old Rohtak Road with different materials in miles 2 and 3 . . . . .	—16	—34	29,372	30,000	Completed.

Serial No. and Name of work.			Final ap- propria- tion for 1935-36.	Expendi- ture during 1935-36.	Expendi- ture to end of 1935-36.	Estimate- ed cost.	Total commit- ments at the close of 1935-36.
1			2	3	4	5	6
			Rs.	Rs.	Rs.	Rs.	Rs.
<b>IV—Minor works.</b>							
10. Collectively							
<i>Non-voted</i>	O. M.	.. 400 }	400	15,564*	15,564	..	..
Voted	O. R.	30,000 42,126 }	72,126	56,152*	99,297	1,12,594	23,405
* See explanation under sub-head B. 3(2).							
Totals {	<i>Non-voted</i>	. . .	400	15,564	15,534	..	..
	Voted	. . .	4,44,224	4,28,811	9,71,388	10,57,598	93,316

## GRANT No. 74.—SUPERANNUATION ALLOWANCES AND PENSIONS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEADS " 45.—SUPERANNUATION ALLOWANCES AND PENSIONS " AND " 45-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUE ".			
Payments in India—			
A.—Superannuation and Retired Allowances			
Non-voted O. 5,14,800 } M. 67,745 }	5,82,545	4,82,970	—99,575
Col. 1.—Addition mainly in the India Circle based on actuals for first seven months (Rs. 99,000) and in the United Provinces owing to anticipated adjustment of the Central share of the Post Reforms Irrigation pensions based on actual Payments from time to time (Rs. 47,000), partly counterbalanced by reductions in other provinces mainly due to transfer of the Posts and Telegraphs Department pensions to that Department (about Rs. 66,000) and on the progress of actuals (Rs. 13,300). Col. 4.—Mainly in the United Provinces due to the subsequent decision that lump sum Commuted value of the Central share of Post Reforms Irrigation pensions should be adjusted once for all by debit to the Accountant General, Central Revenues (Rs. 1,12,722). The saving was partly reduced by excess mainly in India due to heavier adjustments towards the close of the year (Rs. 10,496).			
Voted O. 63,74,500 } R. —8,16,200 }	55,58,300	53,86,653	—1,71,647
Col. 1.—Reduction in several provinces mainly in Madras, the United Provinces and in Bengal as a result of the transfer of Posts and Telegraphs pensions to that Department from 1st April 1935. Col. 4.—Mainly in Bombay on account of transfer of pensions to the Posts and Telegraphs Department.			
B.—Compassionate Allowances			
Non-voted O. 200 } M. 3,850 }	4,050	3,802	—248
Col. 1.—Mainly in India (Rs. 3,000) based on actuals.			
Voted O. 1,65,900 } R. 9,350 }	1,75,250	1,64,194	—11,056
Col. 4.—Saving mainly in the United Provinces, North-West Frontier Province, Bombay, Punjab and India owing to additional provision obtained on the basis of actuals having proved somewhat excessive. Also due to some undrawn pensions. A fluctuating item.			
C.—Gratuities			
Non-voted O. 39,800 } M. 247 }	40,047	41,037	+990
Col. 4.—In India Circle due to an unexpected expenditure. A fluctuating item.			
Voted O. 2,83,300 } R. 59,564 }	3,42,864	3,27,891	—14,973
Col. 1.—Addition mainly in Madras (Rs. 50,000) and Burma (Rs. 42,550) to meet the amount payable to the Reserve Bank on account of bonus to non-pensionable Currency Staff transferred to the Bank, partly counterbalanced by reduction in the North-West Frontier Province due to postponement of the third instalment of reduction in the Frontier Constabulary (Rs. 32,000). Col. 4.—Mainly in India, Madras, Bombay and the United Provinces. A fluctuating item.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>D.—Indian Civil Service Family Pensions</i>				
	O. 1,09,000 }	1,12,000	1,27,931	+15,931
	M. 3,000 }			
<i>Col. 4.—In India. Mainly due to the admission of new pensioners at the close of the year (Rs. 5,228) and the transfer of payment of some pensions from England to India (Rs. 6,246).</i>				
<i>F.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds</i>				
	O. 24,000 }	21,850	22,755	+905
	M. —2,150 }			
<i>Col. 4.—Unforeseen payments in the India Circle.</i>				
<i>G.—Pensions and Allowances paid in respect of other Provident Funds</i>				
Non-voted	O. 44,500 }	43,140	40,102	—3,038
	M. —1,360 }			
<i>Col. 4.—Less payments in several provinces mainly in the India Circle, Madras and the United Provinces.</i>				
Voted	O. 1,10,600 }	1,24,600	1,19,807	—4,793
	R. 14,000 }			
<i>H.—Pensions, etc., under War risk Compensation Scheme</i>				
	O. 34,800 }	35,600	31,962	£—3,638
	R. 800 }			
<i>Col. 4.—Mainly in Bombay on account of non-drawal of some pensions during the year (Rs. 2,609).</i>				
<i>I.—Equated Payments of Commuted Value of Pensions Charged to Capital :</i>				
<i>I. 1.—Capital</i>				
Non-voted	O. 1,56,000 }	1,50,700	1,50,677	—23
	M. —5,300 }			
Voted	O. 19,40,000 }	19,53,100	19,53,102	+2
	R. 13,100 }			
<i>I. 2.—Interest</i>				
	O. 16,05,000 }	16,11,400	16,11,434	+34
	M. 6,400 }			
<i>J.—Commuted value of Pensions financed from Ordinary Revenue</i>				
Non-voted	O. 40,000 }	—11,000	—13,563	—2,563
	M. —51,000 }			
<i>See sub-head E.—non-voted in Grant No. 96.</i>				
Voted	O. 50,000 }	—2,20,000	—1,77,087	+42,913
	R. —2,70,000 }			
<i>See sub-head E.—voted, in Grant No. 96.</i>				
<i>K.—Miscellaneous Pensionary Payments</i>				
	O. 23,600 }	23,140	19,429	—3,711
	R. —460 }			
<i>Col. 4.—Mainly in India and Bengal due to less expenditure than anticipated and un-drawn pensions.</i>				
<i>L.—Concession Grants in respect of past Contributions to Annuities</i>				
	M. 4,520	4,520	4,520	..
<i>Col. 1.—To meet anticipated excess in Madras and the United Provinces.</i>				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Payments in England—</b>			
<b>M.—Superannuation and Retired Allowances :</b>			
<b>M. 1.—India Office and High Commissioner's Establishments</b>			
<i>Non-voted</i>	O. 8,23,000	8,33,000	8,62,748
	M. 10,000		
<i>Secretary of State's Accounts.</i> —The excess (Rs. 29,893) is mainly due to unexpected payments of gratuities on death or retirement.			
<i>Voted</i>	O. 47,000	50,000	42,251
	R. 3,000		
<i>High Commissioner's Accounts—Col. 1.</i> —Owing to a number of casualties the contingent provision for unforeseen gratuity payments on termination of service was inadequate. <i>Col. 4.</i> —Mainly payments due in March but not drawn till April 1936.			
<b>M. 2.—High Court Judges</b>			
	O. 1,05,000	83,000	81,957
	M. —22,000		
<i>High Commissioner's Accounts.—Col. 1.</i> —Expenditure in the past two years has been decreasing more rapidly than anticipated.			
<b>M. 3.—Indian Civil Service</b>			
	O. 37,66,000	37,26,000	36,72,575
	M. —40,000		
<i>High Commissioner's Accounts (Mainly).</i> —Cols. 1 and 4.—Rate of annual decrease in expenditure varies and cannot be accurately gauged.			
<b>M. 4.—Other Civil Services in India</b>			
<i>Non-voted</i>	O. 49,80,000	48,00,000	47,78,394
	M. —1,80,000		
<i>High Commissioner's Accounts.—Col. 1.</i> —Mainly transfer of pensions of the Posts and Telegraphs Department to Grant No. 23 partly offset by increased provision for other pensions, the allowance made in the Budget for normal annual decrease in these payments not being realised.			
<i>Voted</i>	O. 24,20,000	20,17,000	19,93,455
	R. —4,03,000		
<i>High Commissioner's Accounts.—Cols. 1 and 4.</i> —Transfer to Grant No. 23 and abnormal decrease in other pensionary payments.			
<b>N.—Compassionate Allowances</b>			
<i>Non-voted</i>		1,00,000	96,976
<i>Voted</i>		20,000	20,142
<b>O.—Indian Civil Service Family Pensions</b>			
	O. 19,12,000	18,46,000	18,45,713
	M. —66,000		
<i>High Commissioner's Accounts.—Col. 1.</i> —Increase in expenditure less than was allowed for in the Budget.			
<b>P.—Pensions paid in respect of the Bengal, Bombay (Provident Branch), and Madras Civil Funds</b>			
	O. 24,00,000	24,21,000	24,18,726
	M. 21,000		
<i>High Commissioner's Accounts.—Col. 1.</i> —Allowance made in the Budget for normal decrease in expenditure based on the average of recent years proved excessive.			
<b>Q.—Pensions and Allowances paid in respect of other Provident Funds</b>			
	O. 29,08,000	29,28,000	29,39,111
	M. 20,000		
<i>Secretary of State's Accounts.</i> —Rate of decrease of the annual amount of these pensions has been slower than was expected.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.		
1	2	3	4		
	Rs.	Rs.	Rs.		
Payments in England—concl'd.					
R.—Miscellaneous Pensionary Payments					
Non-voted O. 10,73,000	11,70,000	11,58,503	—11,497		
M. 97,000					
Col. 1.—Increase mainly in the Secretary of State's Accounts (Rs. 1,15,000) representing new pensions coming into payment regarding which no information was available when the Budget was framed. This was partly counterbalanced by a reduction of Rs. 18,000 in the High Commissioner's Accounts due to much less expenditure than in any previous year.					
Col. 4.—Mainly in the High Commissioner's Accounts (Rs. 11,523) under "Concession Grants" due to much less expenditure than in any previous year, the item being fluctuating and no data for accurate estimating available.					
Voted . . . . .	21,000	20,804	—196		
S.—Pensions of widows and families of officers of the Bengal Pilot service . . . . .	44,000	42,821	—1,179		
T.—Loss or Gain by Exchange					
Non-voted M. —92,952 . . . . .	—92,952	—92,731	+221		
Depends on English expenditure—sub-heads M to S.					
Voted R. —10,784 . . . . .	—10,784	—10,760	+24		
See T.—non-voted.					
U.—Deduct—Pensionary Charges transferred to Accounts of Commercial Departments :					
U. 2.—Railway Department					
O. —75,700	—71,156	—67,996	+3,160		
R. 4,544					
Col. 4.—Mainly in the Punjab and the United Provinces due to decrease in the number of Railway pensioners.					
U. 3.—Irrigation					
Non-voted O. —2,000	—2,400	—2,703	—303		
M. —400					
Voted O. —3,400	—4,100	—4,361	—261		
R. —700					
U. 4.—Northern India Salt Revenue Department					
Non-voted . . . . .	—3,300	—3,333	—33		
Voted O. —42,100	—43,300	—43,636	—336		
R. —1,200					
U. 5.—Lighthouses and Lightships					
O. —14,500	—15,200	—15,284	—84		
R. —700					
Surrenders or withdrawals within Grant					
Gross R. 14,00,630 . . . . .	14,00,630	..	—14,00,630		
Deductions R. —1,944 . . . . .	—1,944	..	+1,944		
Totals	{ Non-voted . . . . .	Gross . . . . .	2,04,17,300	2,02,76,466	—1,40,834
		Deductions . . . . .	—5,700	—6,036	—336
		Net . . . . .	2,04,11,600	2,02,70,430	—1,41,170
	{ Voted . . . . .	Gross . . . . .	1,14,90,700	98,91,843	—15,98,857
		Deductions . . . . .	—1,35,700	—1,31,277	+4,423
		Net . . . . .	1,13,55,000	97,60,566	—15,94,434

## NOTE.

The main feature in the account this year is the transfer of payment of the Posts and Telegraphs Department pensions to Post Offices (from 1st April 1935) which is mainly responsible for the large total saving (Rs. 15,94,434) in the Grant as voted by the Legislative Assembly. Taking into account, however, the amount of surrender (Rs. 13,98,686), the final saving comes to 1.72 against corresponding percentage .45 in the previous year. Savings under sub-heads A. ,J., and M. 4 have mainly contributed to this saving in the Grant as a whole.

## GRANT No. 75.—STATIONERY AND PRINTING.

See also Commercial appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "46.—STATIONERY AND PRINTING".			
A.—Office of the Controller of Printing and Stationery, India :			
A. 1.—Pay of officers			
Non-voted O. 37,200 }	14,938	14,938	..
M. —22,262 }			
Col. 1.—Appointment of an officer as Controller whose pay and allowances were voted, whereas provision was made under non-voted.			
Voted O. 9,700 }	33,305	33,301	—4
S. 18,700 }			
R. 4,905 }			
Col. 1.—See A. 1.—non-voted.			
A. 2.—Pay of Establishments			
O. 70,900 }	70,917	70,447	—470
R. 17 }			
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 3,500 }	..	..	..
M. —3,500 }			
Col. 1.—See A. 1.—non-voted.			
Voted O. 4,000 }	5,761	5,649	—112
S. 3,400 }			
R. —1,639 }			
Col. 1.—See A. 1.—non-voted.			
A. 4.—Contingencies.			
O. 8,700 }	9,400	9,376	—24
R. 700 }			
B.—Central Stationery Office, Calcutta :			
B. 1.—Pay of officers			
O. 31,300 }	25,795	25,001	—794
R. —5,505 }			
B. 2.—Pay of Establishments			
O. 2,77,300 }	2,77,550	2,77,557	+7
R. 250 }			
B. 3.—Allowances, Honoraria, etc.			
O. 600 }	208	208	..
R. —392 }			
Col. 1.—Less expenditure on medical treatment of British Officers, conveyance hire, house rent and travelling allowance of officers.			
B. 4.—Customs duty on stores			
O. 33,000 }	31,000	30,928	—72
R. —2,000 }			
B. 5.—Other supplies and services			
O. 65,500 }	54,800	54,800	..
R. —10,700 }			
Col. 1.—Lower rates in tender for cooly labour (2,255), and packing cases (Rs. 6,334) and reduction in rates of freight allowed by Steamer Companies on Coastal Shipping (Rs. 2,111).			
B. 6.—Contingencies			
O. 21,000 }	22,700	22,699	—1
R. 1,700 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Stationery Stores :			
C. 1.—Purchases in India :			
C. 1 (1).—Paper			
O. 28,50,000 }	32,82,799	32,81,221	—1,578
S. 1,10,000 }			
R. 3,22,799 }			
<i>Col. 1.—Increased activities of Presses both Central (Rs. 1,20,000) and Provincial (Rs. 61,000) owing to impending constitutional changes, replacement of records destroyed by fire in the Central Provinces Secretariat (Rs. 27,000) and recoupment of the stock of Postal Forms in the Aligarh Press to the working level (Rs. 2,24,800). See Note 2.</i>			
C. 1 (2).—Typewriters, office machinery and accessories			
O. 2,25,000 }	2,63,400	2,62,515	—885
R. 38,400 }			
<i>Col. 1.—Abnormal demand for Typewriters and accessories due to Quetta Earthquake and creation of new offices.</i>			
C. 1 (3).—Other stores			
O. 7,25,000 }	7,78,600	7,78,291	—309
R. 53,600 }			
<i>Col. 1.—Unforeseen increase in demands chiefly for Paying Departments and Provincial Governments.</i>			
C. 2.—English Charges :			
C. 2 (1).—Paper			
O. 14,000 }	..	..	—
R. —14,000 }			
<i>Col. 1.—Reduced purchases in England as a result of a simultaneous call for tender in India and England.</i>			
C. 2 (2).—Other stores			
O. 1,40,000 }	1,49,000	1,48,666	—334
R. 9,000 }			
C. 3.—Deduct—English Charges			
O. —1,54,000 }	—1,49,000	—1,48,666	+334
R. 5,000 }			
D.—Central Forms Stores :			
D. 1.—Pay of officers			
O. 12,000 }	11,699	11,698	—1
R. —301 }			
D. 2.—Pay of Establishments			
O. 1,29,400 }	1,29,247	1,29,100	—147
R. —153 }			
D. 3.—Payments for printing forms by contract			
O. 1,70,000 }	1,32,650	1,32,650	..
R. —37,350 }			
<i>Col. 1.—Low rates for contract.</i>			
D. 4.—Postage and Telegram charges			
O. 17,000 }	22,900	22,898	—2
R. 5,900 }			
<i>Col. 1.—Increased distribution of Military forms and increased number of postal packages despatched.</i>			
D. 5.—Other supplies and services			
O. 300 }	275	185	—90
R. —25 }			
D. 6.—Allowances and contingencies			
O. 16,500 }	16,400	16,366	—34
R. —100 }			



Major Head and Sub-head.		Final Appropriation.	Actual Expenditure	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>E.—Central Publication Branch :</b>				
E. 1.—Pay of officers				
	O. 11,200 } .	11,155	11,155	..
	R. —45 }			
E. 2.—Pay of Establishments				
	O. 95,100 } .	94,700	94,569	—131
	R. —400 }			
E. 3.—Allowances, Honoraria, etc.				
	O. 500 } .	460	450	—10
	R. —40 }			
E. 4.—Postage and Packing charges				
	O. 80,000 } .	96,500	96,559	+59
	R. 16,500 }			
<i>Col. 1.</i> —Unforeseen heavy distribution of Military Publications.				
E. 5.—Supplies and Services				
	O. 9,200 } .	10,500	10,493	—7
	R. 1,300 }			
E. 6.—Contingencies				
	O. 30,600 } .	42,500	42,665	+165
	R. 11,900 }			
<i>Col. 1.</i> —Heavy charges on Railway freight and labour which could not be estimated accurately.				
<b>F.—Central Forms Press, Calcutta :</b>				
F. 1.—Pay of Establishments :				
F. 1 (1).—Operatives				
	O. 28,900 } .	28,338	28,338	..
	R. —562 }			
F. 1 (2).—Branch Supervision				
	O. 3,300 } .	3,538	3,538	..
	R. 238 }			
F. 1 (3).—Auxiliary				
	O. 5,800 } .	5,710	5,710	..
	R. —90 }			
F. 1 (4).—Readers				
	O. 2,500 } .	2,895	2,895	..
	R. 395 }			
F. 1 (5).—Standing Formes				
	O. 600 } .	621	621	..
	R. 21 }			
F. 1 (6).—Other Establishments				
	O. 12,000 } .	11,367	11,367	..
	R. —633 }			
F. 2.—Allowances				
	O. 200 } .	..	..	..
	R. —200 }			
F. 3.—Contingencies				
	.	1,400	1,400	..
F. 4.—Supplies and services				
	O. 5,000 } .	3,856	3,837	—19
	R. —1,144 }			
<i>Col. 1.</i> —Less consumption of Electric Energy and repairs being less expensive.				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
F.—Central Forms Press, Calcutta— <i>concl'd.</i>				
F. 5.—Stores				
	O. 1,300 } .	1,120	1,117	—3.
	R. —180 }			
F. 6.—Provision for Depreciation—for payments into Depreciation Fund				
	O. 11,500 } .	14,881	14,881	..
	R. 3,381 }			
<i>Col. 1.</i> —Certain machines becoming unserviceable were sold after submission of the Budget.				
F. 7.—Renewals and Replacements from Depreciation Fund				
	O. 4,000 } .	10,350	10,351	+1
	R. 6,350 }			
<i>Col. 1.</i> —To meet the cost of types and stereo plates formerly received free from Govern- ment of India Press, Calcutta.				
F. 8.— <i>Deduct</i> —Amount transferred from Depreciation Fund				
	O. —4,000 } .	—10,350	—10,351	—1
	R. —6,350 }			
<i>Col. 1.</i> —See F. 7.				
F. 9.— <i>Deduct</i> —English Charges				
	O. —100 } .	—30	—30	..
	R. 70 }			
GOVERNMENT OF INDIA PRESS, CALCUTTA :				
(1).—Press :				
G. 1.—Pay of officers				
	O. 17,400 } .	17,425	17,424	—1
	M. 25 }			
G. 2.—Pay of Establishments :				
G. 2 (1).—Operatives				
	O. 2,39,100 } .	3,05,600	3,04,202	—1,398.
	R. 16,500 }			
G. 2 (2).—Branch Supervision				
	O. 51,500 } .	51,650	51,632	—18.
	R. 150 }			
G. 2 (3).—*Auxiliary				
	O. 69,100 } .	65,560	65,605	+45.
	R. —3,540 }			
G. 2 (4).—Readers				
	O. 1,04,100 } .	93,700	93,684	—16
	R. —10,400 }			
<i>Col. 1.</i> —Retirement of senior readers.				
G. 2 (5).—Standing Formes				
	O. 1,500 } .	2,240	2,242	+2
	R. 740 }			
G. 2 (6).—Other Establishments				
	O. 98,300 } .	94,940	94,926	—14
	R. —3,360 }			
G. 3.—Allowances				
Non-voted				
	O. 100 } .	..	..	..
	M. —100 }			
Voted				
	O. 10,800 } .	10,570	10,494	—76
	S. 800 }			
	R. —1,030 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>G.—Press—concl'd.</b>			
G. 4.—Contingencies			
O. 15,100 }	12,600	12,490	—110
R. —2,500 }			
<i>Col. 1.—Curtailment of expenditure.</i>			
G. 5.—Additions to Plant and Machinery			
R. 230	230	..	—230
<i>Col. 1.—To meet cost of a vacuum cleaner. Col. 4.—Late receipt of the vacuum cleaner.</i>			
G. 6.—Supplies and Services			
O. 30,400 }	32,300	32,322	+22
R. 1,900 }			
G. 7.—Stores			
O. 21,000 }	18,880	18,913	+33
R. —2,120 }			
G. 8.—Renewals and Replacements from Depreciation Fund			
O. 1,000 }	1,780	1,775	—5
R. 780 }			
<i>Col. 1.—Replacement of types.</i>			
G. 9.—Deduct—Amount transferred from Depreciation Fund			
O. —1,000 }	—1,780	1,180	+2,960
R. —780 }			
<i>Col. 1.—See G. 8. Col. 4.—Due to adjustment of Rs. 3,125 representing cost of renewals and replacement by type foundry relating to 1933-34 made too late in the year to be covered by funds.</i>			
G. 10.—Deduct—English Charges			
O. —4,500 }	—4,720	—4,498	+222
R. —220 }			
G. 11.—Deduct—Probable savings			
O. —34,800 }	..	..	..
R. 34,800 }			
<i>Only partially realised.</i>			
<b>H.—Mechanical Section :</b>			
H. 1.—Pay of Establishments :			
H. 1 (1).—Operatives	3,800	3,792	—8
H. 1 (2).—Branch Supervision	3,000	2,986	—14
H. 1 (3).—Auxiliary			
O. 600 }	650	648	—2
R. 50 }			
H. 1 (4).—Other Establishments			
O. 800 }	990	984	—6
R. 190 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —..
1	2	3	4
	Rs.	Rs.	Rs.
I.—Type Foundry Section :			
Pay of Establishments—			
Operatives . . . . .	2,100	2,057	—43:
GOVERNMENT OF INDIA PRESS, NEW DELHI.			
J.—Press :			
J. 1.—Pay of officers			
Non-voted O. 14,500 } .	13,579	13,579	..
M. —921 }			
Voted R. 1,250 .	1,250	1,250	..
Col. 1.—Appointment of a voted officer (in place of non-voted who proceeded on leave ex-India) for which no provision existed.			
J. 2.—Pay of Establishments :			
J. 2 (1).—Operatives			
O. 2,24,100 } .	2,03,320	2,03,242	—78
R. —20,780 }			
J. 2 (2).—Branch Supervision			
O. 25,800 } .	26,020	26,017	—3
R. 220 }			
J. 2 (3).—Auxiliary			
O. 22,400 } .	21,270	21,431	+161
R. —1,130 }			
J. 2 (4).—Readers			
O. 75,100 } .	67,680	67,595	—85
R. —7,420 }			
J. 2 (5).—Standing Forms			
O. 1,400 } .	1,240	1,242	+2
R. —160 }			
J. 2 (6).—Other Establishments			
O. 54,800 } .	53,360	53,350	—10
R. —1,440 }			
J. 3.—Allowances			
Non-voted O. 300 } .	1,522	1,522	..
M. 1,222 }			
Col. 1.—Cost of passage granted to the Manager and his family for which no provision existed.			
Voted O. 15,000 } .	14,210	14,187	—23
R. —790 }			
J. 4.—Contingencies			
O. 19,400 } .	15,850	15,358	—492
R. —3,550 }			
Col. 1.—Less expenditure incurred on miscellaneous and other contingencies and charges for repairing moulds met from J-8 Renewals and Replacements from Depreciation Funds.			
J. 5.—Additions to Plant and Machinery			
O. 1,000 } .	3,380	3,082	—298
R. 2,380 }			
Col. 1.—Purchase of moulds and type cleaner for which no provision existed.			
J. 6.—Supplies and Services			
O. 62,000 } .	80,640	81,241	+601
R. 18,640 }			
Col. 1.—(i) More binding work given to outside presses for execution than anticipated (Rs. 3,270). (ii) Consumption of more electric energy on account of additional machinery installed (Rs. 5,480). (iii) Railway Freight paid on papers and other raw materials (Rs. 5,100). (iv) Spare parts required for the machinery and overhauling of Monotype Casting Machines (Rs. 4,790).			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>J.—Press—concl'd.</i>			
J. 7.—Stores			
O. 8,000 }	11,010	10,946	—64
R. 3,010 }			
<i>Col. 1.—More raw material purchased due to increase of work.</i>			
J. 8.—Renewals and Replacements from Depreciation Fund			
O. 10,500 }	16,290	16,011	—279
R. 5,790 }			
<i>Col. 1.—More Renewals and Replacements made and Lino and Mono metal required.</i>			
J. 9.— <i>Deduct</i> —Amount transferred from Depreciation Fund			
O. —10,500 }	—25,290	—25,151	+139
R. —14,790 }			
<i>Col. 1.—More Renewals and Replacements made and funds provided to meet cost of Renewals and Replacements on account of Type Foundry and Mechanical Branches.</i>			
J. 10.— <i>Deduct</i> —English Charges			
O. —1,800 }	—3,110	—2,933	+177
R. —1,310 }			
<i>Cols. 1 and 4.—More purchases made in England than anticipated.</i>			
<i>K.—Mechanical Section :</i>			
K. 1.—Pay of Establishments :			
K. 1 (1).—Operatives			
O. 2,100 }	1,930	1,921	—9
R. —170 }			
K. 1 (2).—Auxiliary			
O. 1,500 }	1,410	1,409	—1
R. —90 }			
<i>L.—Type Foundry Section:</i>			
Pay of Establishments— Operatives			
O. 1,000 }	910	904	—6
R. —90 }			
<i>M.—Private Secretary to His Excellency the Viceroy's Press:</i>			
M. 1.—Pay of Establishments			
O. 39,400 }	39,054	39,101	+47
R. —346 }			
M. 2.—Other charges	9,000	9,006	+6
<i>GOVERNMENT OF INDIA PRESS, ALIGARH.</i>			
<i>N.—Press :</i>			
N. 1.—Pay of officers			
O. 15,100 }	14,650	14,597	—53
R. —450 }			
N. 2.—Pay of Establishments :			
N. 2 (1).—Operatives			
O. 64,300 }	63,080	63,100	+20
R. —1,220 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>N.—Press—contd.</i>			
<i>N. 2.—Pay of Establishments—concl'd.</i>			
N. 2 (2).—Branch Supervision			
O.     5,400 }	5,210	5,207	—3
R.     —190 }			
N. 2 (3).—Auxiliary			
O.     5,100 }	5,080	5,073	—7
R.     —20 }			
N. 2 (4).—Readers			
O.     3,500 }	3,120	3,116	—4
R.     —380 }			
N. 2 (5).—Standing Forms			
O.     900 }	800	804	+4
R.     —100 }			
N. 2 (6).—Other Establishments			
O.     73,200 }	70,870	71,011	+141
R.     —2,330 }			
N. 3.—Allowances			
O.     200 }	1,840	1,827	—13
S.     1,700 }			
R.     —60 }			
<i>Col. 1.—Unavoidable working of overtime due to abnormal demands of forms.</i>			
N. 4.—Contingencies			
O.     2,800 }	2,600	2,585	—15
R.     —200 }			
N. 5.—Additions to Plant and Machinery	500	367	—133
<i>Col. 4.—Suppliers failed to comply before the close of the year with orders which were cancelled.</i>			
N. 6.—Supplies and Services			
O.     20,000 }	32,240	30,732	—1,508
R.     12,240 }			
<i>Col. 1.—Increase in freight on account of large indents of paper due to abnormal demands. Col. 4.—Some of the orders were not complied with before the close of the year.</i>			
N. 7.—Stores			
O.     10,000 }	14,930	14,916	—14
R.     4,930 }			
<i>Col. 1.—Increase in consumption of printing stores on account of increase in print orders.</i>			
N. 8.—Renewals and Replacements from Depreciation Fund			
O.     600 }	1,190	1,193	+3
R.     590 }			
N. 9.—Deduct—Amount transferred from Depreciation Fund			
O.     —600 }	—1,190	—1,193	—3
R.     —590 }			
N. 10.—Deduct—English Charges			
O.     —1,200 }	—861	—860	+1
R.     339 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
<b>N.—Press—concl'd.</b>				
N. 11.—Works				
	O. 4,000 }	3,000	2,882	—118
	R. —1,000 }			
<i>Col. 1.—Savings were made to accrue to meet the excess under the sub-head "N. 3.—Allowances" on account of overtime.</i>				
N. 12.—Deduct—Amount recoverable from other Governments, Departments, etc.				
	O. —100 }	—33	..	+33
	R. 67 }			
N. 13.—Deduct—Probable Savings				
	O. —7,000 }	..	..	—
	R. 7,000 }			
Not realised.				
<b>O.—Mechanical Section :</b>				
O. 1.—Pay of Establishments :				
O. 1 (1).—Operatives				
	O. 4,100 }	3,780	3,776	—4
	R. —320 }			
O. 1 (2).—Branch Supervision				
	O. 3,600 }	3,680	3,480	—200
	R. 80 }			
O. 1 (3).—Auxiliary				
	O. 4,100 }	3,990	3,972	—18
	R. —110 }			
<b>GOVERNMENT OF INDIA PRESS, SIMLA.</b>				
<b>P.—Press :</b>				
P. 1.—Pay of officers				
	O. 14,900 }	15,046	15,046	—
	R. 146 }			
P. 2.—Pay of Establishments :				
P. 2 (1).—Operatives				
	O. 1,15,700 }	1,13,341	1,13,341	..
	R. —2,359 }			
P. 2 (2).—Branch Supervision				
	O. 15,500 }	15,739	15,739	..
	R. 239 }			
P. 2 (3).—Auxiliary				
	O. 13,000 }	12,751	12,751	..
	R. —249 }			
P. 2 (4).—Readers				
	O. 58,700 }	52,305	52,305	—
	R. —6,395 }			
P. 2 (5).—Standing Forms				
	O. 6,900 }	6,520	6,520	..
	R. —380 }			
P. 2 (6).—Other Establishments				
	O. 46,500 }	46,475	46,475	—
	R. —25 }			
P. 3.—Allowances				
	O. 32,400 }	33,361	33,361	—
	S. 1,400 }			
	R. —439 }			

## Major Head and Sub-head.

Final  
Appropriation.Actual  
Expenditure.Excess +  
Saving —

1

2

3

4

Rs.

Rs.

Rs.

## P.—Press—concl'd.

## P. 4.—Contingencies

O.	13,100	}	.	13,323	13,274	—49
R.	223					

## P. 5.—Additions to Plant and Machinery :

R.	250	.	.	250	..	—250
----	-----	---	---	-----	----	------

Col. 4.—Cost of certain Plant purchased in England, for which no debit was received from the High Commissioner in 1935-36.

## P. 6.—Supplier and services

O.	24,800	}	.	26,988	26,943	—45
R.	2,188					

## P. 7.—Stores

O.	8,200	}	.	10,919	10,868	—51
R.	2,719					

Col. 1.—Purchase of certain stores found absolutely necessary for reviving a large quantity of old metal. This was not foreseen at the time of framing the Budget.

P. 8.—Renewals and Replacements from  
Depreciation Fund

O.	7,800	}	.	7,340	7,130	—210
R.	—460					

P. 9.—Deduct—Amount transferred from  
Depreciation Fund

O.	—7,800	}	.	—7,340	—7,130	+210
R.	460					

## P. 10.—Deduct—English charges

O.	—700	}	.	—926	—676	+250
R.	—226					

Col. 4.—See P. 5.

## P. 11.—Deduct—Probable Savings

O.	—10,000	}	.	..	..	..
R.	10,000					

Partially (Rs. 9,000) realised.

P. 12.—Deduct—Amount recoverable from  
other Governments, Departments, etc.

R.	—65	.	.	—65	—65	..
----	-----	---	---	-----	-----	----

## Q.—Mechanical Section :

## Q. 1.—Pay of Establishments :

## Q. 1 (1).—Operatives

O.	6,200	}	.	6,267	6,267	..
R.	67					

## Q. 1 (2).—Auxiliary

O.	600	}	.	527	527	..
R.	—73					

## R.—Printing Presses—Minor Provinces or Political Agencies :

## R. 1.—Residency and Agency Press :

## R. 1 (1).—Pay of Establishments

O.	24,700	}	.	25,557	25,549	—8
R.	857					

## R. 1 (2).—Other charges

O.	6,000	}	.	5,170	5,150	—11
R.	—830					

R. 2.—Jail Press (Delhi)	.	.	.	300	36	—264
--------------------------	---	---	---	-----	----	------

Col. 4.—Fewer orders for printing and consequent smaller purchase of printing ink, etc.



Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
<b>S.—Printing at Private Presses (including Lithography)</b>				
	O. 5,300 } .	14,400	12,934	—1,466
	R. 9,100 }			
<i>Col. 1.</i> —More printing work entrusted to private presses on behalf of the Military Department. <i>Col. 4.</i> —Lesser orders for lithographic printing were received.				
<b>T.—Discount on plain paper</b>				
	O. 700 } .	575	581	+6
	R. —125 }			
<b>U.—Charges paid to Provincial Governments for printing work done at their presses :</b>				
<b>U. 1.—Bombay</b>				
	O. 25,400 } .	41,500	36,887	—4,613
	R. 16,100 }			
<i>Col. 1.</i> —Cost of unforeseen printing work sanctioned during the course of the year. <i>Col. 4.</i> —Certain work held over owing to the urgency of printing Electoral Rolls.				
<b>U. 2.—Bengal</b>		2,000	2,266	+266
<i>Col. 4.</i> —Notifications printed in the Calcutta Gazette exceeded anticipations.				
<b>U. 3.—Burma</b>				
	O. 12,000 } .	14,000	15,783	+1,783
	R. 2,000 }			
<i>Col. 1.</i> —More printing work than anticipated originally. <i>Col. 4.</i> —Certain work was not provided for as it was not expected to be completed before the close of the year. Acceleration of printing caused early completion and consequential extra expenditure.				
<b>U. 4.—Other Provinces</b>				
	O. 45,000 } .	43,470	41,621	—1,849
	R. —1,530 }			
<i>Col. 4.</i> —Mainly in Madras (Rs. 1,566) due to small quantity of work received during the last quarter of the financial year.				
<b>V.—Charges paid to Provincial Governments for Stationery received from their stores</b>				
	O. 600 } .	900	1,095	+195
	R. 300 }			
<i>Col. 4.</i> —Erroneous double adjustment of cost of stationery supplied by the Provincial Government (Rs. 300) partly counterbalanced by saving (Rs. 116) due to less demand for stationery by Central Government Offices.				
<b>W.—Expenditure in England (High Commissioner) at par value i.e., at 1s. 6d. = Re. 1 :</b>				
<b>W. 1.—Stationery and Printing Stores supplied from England:</b>				
<b>W. 1 (1).—Paper</b>				
	O. 14,000 } .	..	..	..
	R. —14,000 }			
<i>Col. 1.</i> —No indents received.				
<b>W. 1 (2).—Printing stores</b>				
	O. 7,000 } .	9,600	9,053	—547
	R. 2,600 }			
<i>Col. 1.</i> —Increase in indents.				
<b>W. 1 (3).—Other stores</b>				
	O. 1,40,000 } .	1,49,000	1,49,433	+433
	R. 9,000 }			
<i>Col. 1.</i> —Mainly additional indents.				

Major Head and Sub-head	Final Appropriation.	Actual Expenditure	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs
X.—Loss or Gain by Exchange			
R. —800	—800	—822	—22
Y.—Deduct—Recoveries :			
Y. 1.—Cost of printing work done (including stationery stores) :			
Y. 1 (1).—Posts and Telegraphs			
O. —18,70,000 } .	—20,70,000	—20,70,663	— 663
R. —2,00,000 }			
Col. 1.—More printing work done for the Posts and Telegraphs Department.			
Y. 1 (2).—Railways (offices of the Railway Board, Controller of Railway Accounts, Director of Railway Audit and State Rail- ways)			
O. —3,74,700 } .	—4,36,100	—4,87,548	—51,448
R. —61,400 }			
Col. 1.—Great demands from State Railways for supplies of stationery. Col. 4.—Ad- justment of stationery supplied prior to 1935-36 and also to extra stationery supplies and printing work done over and above the anticipated recoveries.			
Y. 1 (3).—Military Department			
O. —14,25,000 } .	—16,20,000	—17,15,030	—95,030
R. —1,95,000 }			
Col. 1.—Mainly increased printing work done. Col. 4.—Partly due to adjustments in respect of supplies made in 1934-35 and partly to unanticipated excess supplies made during the year.			
Y. 1 (4).—Other Central Depart- ments			
O. —22,900 } .	—24,300	—28,079	—3,779
R. —1,400 }			
Col. 4.—Unforeseen additional supplies of stationery and printing work done.			
Surrenders or withdrawals within Grant			
Gross R. —4,76,195 .	—4,76,195	..	+4,76,195
Deductions R. 4,76,195 .	4,76,195	..	—4,76,195
Totals { Non-voted . . . . .	47,464	47,463	—1
{ Voted { Gross . . . . .	73,47,900	78,08,307	+4,60,407
{ Deductions . . . . .	—38,78,900	—45,01,693	—6,22,793
{ Net . . . . .	34,69,000	33,06,614	—1,62,386

## NOTES.

1. The large saving in the voted section which amounts to 4.7 per cent. mainly occurred under group sub-head Y. The supplementary grant of Rs. 1,36,000 obtained from the Assembly, proved to be unnecessary. Supplementary grants were obtained under some of the sub-heads for comparatively small amounts. (See paragraphs 54 (iii) and 55 of Chapter III of the Audit Report).

2. Sub-head C. 1 (I).—While presenting to the Legislature a supplementary demand for Rs. 1,10,000 under this sub-head, it was stated that the excess expenditure was recoverable as receipts credited under the revenue head "XXXIV.—Stationery and Printing"—vide footnote on page 31 of the Supplementary Demands for Grants, March 1936. It is reported that the entire amount was recovered from the Provincial Governments concerned during the year.

## GRANT No. 76.—MISCELLANEOUS.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>MAJOR HEAD "47.—MISCELLANEOUS."</b>				
<b>A.—Allowances, Rewards, etc.</b>				
	O. 12,300 }	12,669	11,420	—1,249
	R. 369 }			
<i>Col. 4.—Petty savings in several provinces mainly in Madras, Bengal and Burma.</i>				
<b>B.—Books and Periodicals :</b>				
<b>B. 1.—Subscriptions to News Agencies for supply of Telegrams</b>				
	O. 61,200 }	61,670	61,355	—315
	R. 470 }			
<b>B. 2.—Other Charges</b>				
	O. 11,500 }	12,691	12,487	—204
	R. 1,191 }			
<i>Col. 1.—Mainly in Madras for supply of additional copies of newspapers and stray publications to the India Office and to the High Commissioner for India and consequent additional postage charges incurred thereon.</i>				
<b>C.—Donations for charitable purposes, and charges on account of European vagrants</b>				
	Non-voted O. 8,500 }	7,500	6,474	—1,026
	M. —1,000 }			
<i>Col. 4.—Less expenditure than anticipated.</i>				
	Voted O. 6,700 }	4,345	4,676	+331
	R. —2,355 }			
<i>Col. 1.—Mainly in India circle (Rs. 2,400) based on actuals. Col. 4.—Mainly in Bombay A fluctuating item.</i>				
<b>D.—Special Commissions of Enquiry :</b>				
<b>D. 1.—Tariff Board :</b>				
<b>D. 1 (1).—Pay of Officers</b>				
	Non-voted O. 77,700 }	37,200	36,024	—1,176
	M. —40,500 }			
<i>Col. 1.—Due to several changes in the personnel of the Board and the pay of members of Special Tariff Board except the Secretary being voted and also the post of a non-voted member remaining vacant.</i>				
	Voted O. 45,800 }	67,490	72,638	+5,148
	S. 21,300 }			
	R. 390 }			
<i>Col. 1.—See D. 1 (1) Non-voted. Col. 4.—Due to longer sittings of the Special Tariff Board than anticipated and payment of salaries and allowances of certain officers for March 1936 made in that month.</i>				
<b>D. 1 (2).—Pay of Establishments</b>				
	O. 4,400 }	25,600	25,670	+70
	S. 1,200 }			
<b>D. 1 (3).—Travelling Expenses</b>				
	Non-voted O. 6,400 }	5,000	5,249	+249
	M. —1,400 }			
<i>Col. 1.—See D. 1 (1) Non-voted.</i>				
	Voted O. 14,000 }	23,700	28,743	+5,043
	S. 9,700 }			
<i>Col. 1.—See D.1 (1) Non-voted. Also due to heavy touring expenses of the special Tariff Board. Col. 4.—Due mainly to the haulage charges of a reserved saloon used by a non-official gentleman appointed to a temporary post in the Special Tariff Board the recovery of which was waived by the Governor-General in Council (See Important Comment).</i>				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>D.—Special Commissions of Enquiry—<i>contd.</i></b>			
<b>D. 1.—Tariff Board—<i>conc'd.</i></b>			
<b>D. 1 (4).—Grants-in-aid, Contributions, etc.</b>			
Non-voted O. 600 }	415	415	..
M. —185 }			
<b>D. 1 (5).—Other Expenses</b>			
Non-voted . . . . .	200	180	—20
Voted O. 14,500 }	18,300	8,806	—9,494
S. 3,800 }			
<p><i>Col. 1.</i>—Heavy printing charges of the Board's Report and Evidence volumes. <i>Col. 4.</i>—The printing of certain volumes not having been completed during the year, the grant could not be utilised in full. The savings could not be surrendered or re-appropriated to cover excess expenditure under other voted heads, <i>viz.</i>, D. 1 (1) and D. 1 (3) as there was no time for the purpose.</p>			
<b>D. 2.—Other Commissions and Committees :</b>			
<b>D. 2 (1).—Pay of Officers</b>			
Non-voted M. 31,000 . . . . .	31,000	54,731	+23,731
<p><i>Col. 1.</i>—To meet expenditure on account of the Delimitation Committee. <i>Col. 4.</i>—Mainly expenditure of the Secretariat Procedure Committee (Rs. 12,979) and the Special Financial Enquiry (Rs. 13,084). In the latter case, provision was made under "Voted" pending classification. No action was taken through oversight on the final decision to treat the expenditure as "Non-voted". In the former a sum of Rs. 14,500 was earmarked for expenditure under this sub-head as well as under sub-head D. 2 (3).—Non-voted, but no audit order was issued to cover the expenditure through misapprehension.</p>			
Voted S. 74,100 }	68,100	34,459	—33,641
R. —3,000 }			
<p><i>Col. 1.</i>—Provision for expenditure of the Delimitation Committee, Secretariat Procedure Committee and of the Special Financial Enquiry for the allocation of certain resources between the Central and Provincial Governments. <i>Col. 4.</i>—Mainly under Secretariat Procedure Committee (Rs. 18,884) and under "Special Financial Enquiry" (Rs. 13,800). In the former case, the saving was caused mainly by a lump sum of Rs. 14,263 kept in reserve to meet anticipated debit on account of the salary of the chairman and a member for the period of their employment on the Committee in the United Kingdom for which no debit was received. For the latter case, see D. 2 (1)—Non-voted.</p>			
<b>D. 2 (2).—Pay of Establishments</b>			
S. 32,000 }	25,250	20,890	—4,360
R. —6,750 }			
<p><i>Col. 1.</i>—See D. 2 (1)—Voted. <i>Col. 4.</i>—Saving mainly under Secretariat Procedure Committee (Rs. 2,335) kept in reserve to meet book adjustments under "travelling allowance—voted"; and also under "Special Financial Enquiry" (Rs. 1,871), full staff not being entertained.</p>			
<b>D. 2 (3).—Travelling Expenses</b>			
Non-voted M. 10,000 . . . . .	10,000	22,153	+12,153
<p><i>Col. 1.</i>—See D. 2 (1)—Non-voted. <i>Col. 4.</i>—Mainly under "Special Financial Enquiry" (Rs. 11,722) and Secretariat Procedure Committee (Rs. 1,481), for reasons stated under sub-head D. 2 (1)—Non-voted. Also due to the excessive actual amount paid for the chairman's touring car, etc., not taken into consideration when the estimates were prepared in respect of the former.</p>			
Voted S. 54,200 }	49,400	47,037	—2,363
R. —4,800 }			
<p><i>Col. 1.</i>—See D. 2 (1)—Voted. <i>Col. 4.</i>—Mainly due to saving kept in reserve under the Secretariat Procedure Committee to meet anticipated book debits from the railway authorities.</p>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Special Commission of Enquiry— <i>concl.</i>			
D. 2 (5).—Other Expenses			
Non-voted M.           250	250	218	—32
Voted     S.     22,700	40,250	38,787	—1,463
R.     17,550			
<i>Col. 1.</i> —See D. 2 (1).—Voted. Also due to the decision to adjust cost of railway accommodation under this head instead of under “Travelling Expenses” under which provision was made.			
E.—Compensations :			
E. 1.—Quit Rent for the lease of the Province of Berar paid to His Exalted Highness the Nizam of Hyderabad	25,00,000	25,00,000	..
E. 2.—Other Compensations			
Non-voted O.     14,000	15,594	15,594	..
M.     1,594			
Voted     O.     38,400	42,400	34,533	—7,867
R.     4,000			
<i>Col. 1.</i> —To meet the arrears of compensation for 1934-35 to a Maharaja in the United Provinces. <i>Col. 4.</i> —Mainly in the United Provinces due to the compensation for the months of November 1935 to February 1936 having been drawn in 1936-37.			
F.—Rents, Rates and Taxes on Central Buildings			
O.     2,31,800	2,39,502	2,41,820	+2,318
R.     7,702			
G.—Grants-in-Aid			
O.     95,700	75,200	89,220	+14,020
R.     —20,500			
<i>Col. 1.</i> —In the India Circle. The original budget provision for re-imbursement to the Posts and Telegraphs Department of the loss on account of concessionary rates on Foreign State telegrams included a portion of the amount recoverable from certain Provincial Governments which had to be eliminated subsequently. <i>Col. 4.</i> —Provision for the amount recoverable from the Central Government on the above account was based on the actuals of 1934-35. This however, proved too low as more foreign telegrams were actually sent by the Foreign and Political Department during 1935 owing to the Frontier operations and the Abyssinian War. See also Note 5.			
I.—Indian Soldiers' Board :			
I. 1.—Pay of Officers	2,400	2,558	+158
I. 2.—Pay of Establishments	9,800	9,792	—8
I. 3.—Allowances, Honoraria, etc.			
O.     2,000	2,115	2,148	+33
R.     115			
I. 4.—Other Expenses			
O.     400	285	288	+3
R.     —115			
J.—Kidderpore Orphananj Market :			
J. 1.—Pay of Officers			
O.     4,800	4,600	4,600	..
R.     —200			
J. 2.—Pay of Establishments			
O.     3,700	3,412	3,335	—77
R.     —288			
J. 3.—Allowances, Honoraria, etc.			
O.     100	3	3	..
R.     —97			
J. 4.—Supplies and Services and Contingencies			
O.     42,800	42,000	38,901	—3,099
R.     —800			
<i>Col. 4.</i> —Certain works executed at cheaper cost than estimated (Rs. 2,000), postponement of some petty works and observance of economy.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>K.—Miscellaneous and Unforeseen charges :</b>			
<b>K. 1.—Indian Delegation to the League of Nations :</b>			
<b>K. 1 (1).—Pay of Officers</b>			
O. 1,000 }	..	..	..
R. —1,000 }			
<b>K. 1 (3).—Travelling and other Expenses</b>			
O. 5,000 }	6,000	4,585	—1,415
R. 1,000 }			
<i>Col. 1.</i> —To meet part of the expenditure in connection with the receipt of wireless bulletins from Geneva for which no provision was originally made. <i>Col. 4.</i> —Savings not surrendered as it was not possible to estimate the actual cost of the bulletins to be adjusted during the year.			
<b>K. 2.—International Labour Conference :</b>			
<b>K. 2 (1).—Travelling Expenses</b>			
O. 9,000 }	12,712	12,076	—636
R. 3,712 }			
<i>Col. 1.</i> —To meet cost of two advisers to the non-official delegation for whom no provision was originally made.			
<b>K. 2 (2).—Other Expenses</b>	1,000	1,000	..
<b>K. 3.—Indo-European Telegraph Department :</b>			
<b>K. 3 (3).—Other Charges</b>			
R. 660	660	660	..
<b>K. 7.—Expenditure in connection with the Silver Jubilee</b>			
Non-voted M. 3,814	3,814	3,789	—25
<i>Col. 1.</i> —Expenditure in certain remote political Agencies.			
Voted S. 2,00,000 }	1,84,547	1,82,038	—2,509
R. —15,453 }			
<b>K. 8.—Expenditure in connection with the constitution of the new Provinces of Orissa and Sind :</b>			
<i>K. 8 (1).—Orissa :</i>			
<i>K. 8 (1) (1).—Pay of officers</i>			
M. 14,685	14,685	13,396	—1,289
<i>Col. 1.</i> —Employment of staff on preliminary work connected with the constitution of the new province of Orissa. <i>Col. 4.</i> —Due to debit of half the cost of overseas pay of an officer in the High Commissioner's books though provision was made under this head.			
<i>K. 8 (1) (3).—Allowances, Honoraria, etc.</i>			
M. 8,864	8,864	2,575	—6,289
<i>Col. 1.</i> —Travelling allowance of staff employed on preliminary work connected with the constitution of the new province of Orissa as well as the travelling allowance of staff transferred to that province. <i>Col. 4.</i> —Only a few of the officers transferred to Orissa drew their travelling allowance before the close of the financial year.			
<b>K. 8 (1).—Orissa :</b>			
S. 2,84,000	2,84,000	2,88,152	+4,152
<i>Col. 1.</i> —See explanations under K. 8 (1) (1) and K. 8 (1) (3)—Non-voted.			
<i>K. 8 (2).—Sind :</i>			
<i>K. 8 (2) (1).—Pay of Officers :</i>			
M. 6,380	6,380	6,380	..
<i>Col. 1.</i> —To meet expenditure in connection with the constitution of the new province of Sind.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>K.—Miscellaneous and Unforeseen charges—concl'd.</b>			
K. 8.—Expenditure in connection with the constitution of the new Provinces of Orissa and Sind—concl'd.			
K. 8 (2) (3).— <i>Allowances, Honoraria, etc.</i>			
M. 1,198	1,198	1,198	..
Col. 1.—See K. 8 (2) (1).			
K. 8 (2).—Sind			
S. 6,000	6,000	8,828	+2,828
Col. 1.—See K. 8 (2) (1). Col. 4.—Due mainly to debit of expenditure on the sorting and despatching of Sind records sanctioned late in the year.			
K. 9.—Other items:			
Non-voted M. 3,890	3,890	4,788	+898
Col. 1.—Addition based on actual requirements. Col. 4.—Mainly in the Punjab due to adjustment towards the close of the year in respect of leave salary of an officer who had served the Central Government previously. See Note 7.			
Voted O. 5,600	12,276	11,180	—1,096
R. 6,676			
Col. 1.—Mainly in India and the United Provinces. Col. 4.—Mainly in Bombay. A fluctuating item. See Note 7.			
<b>L.—Miscellaneous Durbar Charges:</b>			
Non-voted	10,600	13,159	+2,559
Col. 4.—Debits raised after the close of the year for purchase of articles required for Darbars held by the Governor of the new province of Orissa.			
Voted	1,000	919	—81
<b>M.—Other Charges (including loss by Exchange on local transactions).</b>			
Non-voted O. 13,000	88,735	1,05,204	+16,469
M. 75,735			
Col. 1.—Mainly in India Circle. Based on actuals. Col. 4.—Heavier adjustments in India Circle under "loss by exchange on local transactions" towards the close of the year which were not anticipated.			
Voted O. 12,100	15,336	12,946	—2,390
R. 3,236			
Col. 1.—Mainly in India Circle. Col. 4.—Mainly in India, Assam and Bihar and Orissa. Expenditure of an uncertain nature.			
<b>N.—Loss by Exchange on Remittance Account</b>			
S. 10,08,000	10,18,000	9,15,700	—1,02,300
R. 10,000			
Col. 1.—For adjustment of the net loss by exchange on remittance account in respect of revenue and capital transactions in England on the basis of average rate of Exchange.			
Col. 4.—Actual loss less than anticipated. A fluctuating transaction. See also Note 4.			
<b>O.—Payments arising out of Military Lands Scheme</b>			
O. 21,000	27,000	25,091	—1,909
M. 6,000			
Col. 1.—In Bombay for meeting agency charges and charges for advertisements, etc.			
Col. 4.—In Bombay. Less expenditure on original works and repairs and non-payment of advertisement and miscellaneous charges as bills were received too late in the year.			
<b>P.—Works</b>			
O. 4,000	5,287	8,486	+3,199
R. 1,287			
Cols. 1 and 4.—Payment for unforeseen works executed by the Public Works Department.			
<b>Totals</b>			
{ Non-voted . . . . .	27,72,325	28,16,618	+44,293
{ Voted . . . . .	23,78,000	22,40,736	—1 37,264

## NOTES.

1. The final excess in the non-voted section is mainly attributable to the variations under sub-heads 'M' and 'D. 2 (1).—Non-voted'. The final saving in the voted portion mainly occurs under sub-heads 'D. 2 (1).—Voted' and 'N'.

2. Reappropriations which eventually proved to be in the wrong direction are noticed under sub-heads E. 2 (Voted) and K. 1 (3). The supplementary provision under sub-head D. 1 (5) (Voted), proved also unnecessary.

3. The explanations furnished by the department concerned for savings in the voted portion of the grant under sub-heads D. 2 (1) and D. 2 (3) and also in the sub-head D. 2 (2) indicate that the control of expenditure was susceptible of more improvement.

4. Sub-head N.—It is observed that the supplementary grant of Rs. 10,08,000 obtained in March 1936 proved to be excessive to the extent of over one lakh.

5. *Sub-head G.*—The following table compares the original budget provision, subsequent modifications therein, actual expenditure and final variations against this sub-head for the last four years. The considerable variations during all these years which were mainly in connection with contribution to the Posts and Telegraphs Department for Foreign State Telegrams suggest the desirability of improving the machinery of control over expenditure :—

Years		Appropriation and modifications.	Final appropriation.	Actual Expenditure.	Excess + Saving—.
		Rs.	Rs.	Rs.	Rs.
1935-36 .	O.	95,700	75,200	89,220	+14,020
	R.	—20,500			
1934-35 .	O.	75,700	90,599	76,351	—14,248
	S.	2,000			
	R.	12,899			
1933-34 .	O.	67,700	77,750	88,447	+10,697
	S.	8,000			
	R.	2,050			
1932-33 .	O.	42,700	64,700	77,513	+12,813
	R.	22,000			

6. The following table shows the consolidated charges (Voted and Non-voted) for 1935-36 alone and also the total charges of each Commission or Committee from its inauguration up to the end of 1935-36 :—

	In 1935-36. Rs.	To end of 1935-36. Rs.
Delimitation Committee . . . . .	1,26,409	1,26,409
Special Financial Enquiry . . . . .	28,648	28,648
Secretariat Procedure Committee . . . . .	63,218	63,218

7. *Sub-head K.—Miscellaneous and Unforeseen Charges.*—The charges recorded under the sub-head "K. 9.—Other items" are given below :—

	Voted. Rs.	Non-voted. Rs.
(1) Adjustment of leave salaries of certain officials . . . . .	4,104	4,788
(2) Charges on account of printing cheque books supplied to Civil (Central) departments . . . . .	3,081	..
(3) Payment to the Reserve Bank of India for the management of the Mysore Government loans at Calcutta and Bombay . . . . .	2,717	..
(4) Other miscellaneous payments . . . . .	71	..
	<hr/> 9,973	<hr/> 4,788



8. *New Sub-heads.*—The following new sub-heads have been opened during the year :—

- (1) K. 7.—Expenditure in connection with the Silver Jubilee (of His Late Majesty King George V).
- (2) K. 8.—Expenditure in connection with the Constitution of the new Provinces of Orissa and Sind.
- (3) N.—Loss by Exchange on Remittance Account.

#### IMPORTANT COMMENT.

*Unauthorised expenditure.*—A non-official gentleman appointed to a temporary post which carried with it the right to requisition a first class compartment, reserved a saloon instead in respect of certain journeys, entailing an overpayment of about Rs. 3,600, sub-head D. 1 (3)—Voted, which could not be recovered from him before he left for England on the expiry of the term of his appointment. On the Government of India being requested to arrange for recovery through the High Commissioner for India, London, the recovery of the amount was waived by the Governor General in Council in consideration of certain special circumstances attending the case.

# GRANT No. 76A.--EXPENDITURE ON RETRENCHED PERSONNEL. CHARGED TO REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs..
MAJOR HEAD "52.—EXTRAORDINARY CHARGES".			
A.—Expenditure on Retrenched Personnel :			
A. 1.—Charges in India :			
A. 1 (1).—Leave salary			
O. 28,000 } R. 6,170 }	34,170	36,606	+2,436
<i>Col. 1</i> —Mainly to meet leave salary of an officer of the survey of India Department.			
<i>Col. 4</i> —Mainly under Deputy Accountant General, Central Revenues, Calcutta. Unforecasted arrear leave salary of an officer drawn in March 1936. Also in the United Provinces, due to leave salary of an officer which was to be drawn in England, having been drawn in India.			
A. 1 (2).—Repatriation Charges			
R. 1,900	1,900	1,687	—213
<i>Col. 1</i> —Mainly under Deputy Accountant General, Central Revenues, Calcutta, to meet unforecasted payment of passage and travelling allowance of a retrenched officer of the Survey of India Department.			
A. 2.—Charges in England :			
A. 2 (1).—Leave salary			
Non-voted O. 80,000 } M. —69,000 }	11,000	10,211	—789
<i>Col. 1</i> —Contrary to expectations on the basis of the Revised Estimate for 1934-35 no new cases were brought into payment during the year.			
Voted O. 28,000 } R. —20,000 }	8,000	7,646	—354
<i>Col. 1</i> —See non-voted.			
A. 3.—Loss or Gain by Exchange			
Non-voted M. —60	—60	—51	+9
Voted R. —50	—50	—40	+10
Surrenders or withdrawals within Grant			
R. 11,980	11,980	..	—11,980
Totals { Non-voted . . . 10,940 10,160 —780			
Voted . . . 56,000 45,899 —10,101			

## NOTE.

The total saving in the voted section of the grant has been caused by sub-head A. 2 (1). The percentages of total variations in the voted and non-voted sections this year are—18·04 and—7·1 against +·29 and —·62 respectively in the previous year. It may be noticed that a sum of Rs. 11,980 was surrendered against a saving of Rs. 10,101 only.

# GRANT NO. 76-B.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "51-A.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS."			
A.—Subvention . . . . .	1,00,00,000	1,00,00,000	..
Annual subvention to the North-West Frontier Province to meet deficit due to (i) natural features of the Provinces, (ii) additional expenditure on matters of all India interest and (iii) incapacity to bear the heavy overhead charges of separate administration due to smallness of size.			
B.—Charges in connection with the pensions of the Pilotage and Non-Pilotage establishments of the Bengal Pilot Service			
Non-voted . . . . .	O. 1,37,000 M. 369 }	1,37,369	1,37,369 ..
Voted . . . . .	O. 14,000 R. 170 }	14,170	14,170 ..
C.—Payments to Jute producing provinces equivalent to half the Jute Export-Duty :			
C. 1.—Bengal			
	O. 1,58,16,000 S. 8,57,000 R. 7,830 }	1,66,80,830	1,67,26,000 +45,170
C. 2.—Bihar and Orissa			
	O. 11,84,000 R. —20,000 }	11,64,000	11,18,000 —46,000
Col. 4.—Less receipts on account of Jute export duty.			
C. 3.—Assam			
	O. 9,00,000 R. 12,000 }	9,12,000	8,18,000 —94,000
Col. 4.—Due to smaller outturn of Jute, as stated by the Local Government.			
D.—Compensation to Burma for loss of Match Tax . . . . .			
	18,00,000	18,00,000	..
F.—Payments from Sugar Excise Duty to Sugar Manufacturing Provinces			
	6,43,000	..	—6,43,000
Col. 4.—The payments were according to the correct accounts classification booked under the head "Agriculture" for which a supplementary grant was obtained under the corresponding Demand No. "59.—Agriculture". The savings under this head were taken into account in applying for a supplementary grant to meet the excess expenditure under sub-head "C.—Payments to Jute Producing Provinces", but no formal reappropriation was sanctioned through oversight.			
Totals { Non-voted . . . . .	1,01,37,369	1,01,37,369	..
{ Voted . . . . .	2,12,14,000	2,04,76,170	—7,37,830

## NOTES.

1. The large savings under sub-heads C.-3 and F. contributed mainly to the final saving in the voted section of the grant. The reappropriation made under the sub-head C.-3 was in the wrong direction.
2. The supplementary grant voted under this Demand (sub-head C. 1). and the saving under sub-head F. intended to be reappropriated to sub-head C proved to be much in excess of requirements.

# GRANT No. 76 E.—TRANSFER TO FUND FOR SIND AND ORISSA BUILDINGS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "52.—EXTRAORDINARY CHARGES".			
A.—Transfer of a part of the revenue surplus of 1935-36 to Fund for Sind and Orissa Buildings			
S.	45,00,000 . . .	45,00,000	45,00,000 ..
	See Note.		
Total	45,00,000	45,00,000	..

## NOTES.

1. This new grant was voted for the creation of a special fund in accordance with the proposal of the Hon'ble Finance Member in his Budget speech on the 28th February 1936, for assisting the two new provinces of Sind (Rs. 17,50,000) and Orissa (Rs. 27,50,000) to meet their expenditure on the adaptation of old and the construction of new official buildings (*vide* paragraph 20 of Chapter II).

2. The progressive account of expenditure met from the fund will be found at Serial No. 6 of paragraph 61, of Chapter III, of the Audit Report.

## GRANT No. 76 F.—TRANSFER TO REVENUE RESERVE FUND.

Major Head and sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4	5
		Rs.	Rs.	Rs.
MAJOR HEAD "52-I.—TRANSFERS TO REVENUE RESERVE FUND".				
A.—Transfer of a part of the Revenue Surplus of 1935-36 to the Revenue Reserve Fund				
S.	1,97,00,000	1,97,00,000	1,84,09,026	—12,90,974
<i>Cols. 1 and 4.</i> —Less actual revenue surplus available from 1935-36 than estimated. See note below and paragraph 20 of Chapter II and Serial No. 7 of paragraph 61 of Chapter III of the Audit Report.				
Total		1,97,00,000	1,84,09,026	—12,90,974

## NOTE.

The supplementary provision represents a transfer to a Revenue Reserve Fund from the revenue surplus of 1935-36, to help out the finances of the Central Government during the early years of Provincial Autonomy.



Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
G.—Miscellaneous Revenue					
Non-voted	O.	3,61,800	2,99,179	2,95,546	—3,633
	M.	—62,621			
Col. 1.—Reduction in Madras due to the actual share of the surplus revenue payable to the Government of Mysore in the year 1935-36 being less than the original estimate.					
Col. 4.—Mainly in the North-West Frontier Province. Less refunds. Rs. 1,500 surrendered but not withdrawn.					
Voted	O.	1,10,100	1,40,158	1,03,983	—36,175
	S.	46,000			
	R.	—15,942			
Col. 1.—The Supplementary grant was based on the progress of actuals due to larger refunds of lapsed deposits. Col. 4.—In Delhi a few refunds were not actually drawn during the year (Rs. 34,184); and in Bihar and Orissa, provision was made under a misapprehension (Rs. 2,000), expenditure being shown under H. 23.					
H.—Other Refunds :					
H. 1.—Opium					
	O.	400	206	206	..
	R.	—194			
H. 2.—Land Revenue					
Non-voted			2,900	2,864	—36
Voted	O.	1,800	20,315	36,214	+15,800
	S.	10,000			
	R.	8,515			
Col. 4.—Mainly in Delhi due to refund of premium of land in New Delhi (Rs. 17,162) having been made towards the end of the year.					
H. 3.—Excise					
Non-voted	O.	1,500	450	122	—328
	M.	—1,050			
Cols. 1 and 4.—Mainly in Bombay.					
Voted	O.	2,400	19,286	14,971	—4,315
	S.	18,000			
	R.	—1,114			
Col. 1.—In Baluchistan. Owing to devastation of Quetta large refunds of deposits made by the Excise Contractors had to be effected as their licenses had to be cancelled.					
Col. 4.—Mainly in Baluchistan. Actual demands fell short of anticipations which could not be based on any data.					
H. 4.—Forest					
	O.	600	350	339	—11
	R.	—250			
H. 5.—Registration					
			700	407	—293
Col. 4.—In Delhi. Less refunds than anticipated.					
H. 6.—Payments from Indian States					
	O.	1,35,000	1,41,890	1,41,884	—6
	M.	6,890			
H. 7.—Interest					
Non-voted	M.	20	20	15	—5
Voted	O.	500	1,516	1,345	—171
	R.	1,016			
Col. 1.—Composed of several petty items in various account circles.					
H. 8.—Administration of Justice					
	O.	10,000	9,691	7,955	—1,736
	M.	—309			
Col. 4.—Less refunds than anticipated.					
H. 9.—Jails and Convict Settlements					
	O.	1,000	300	268	—32
	R.	—700			

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
<b>H.—Other Refunds—contd.</b>					
<b>H. 10.—Police</b>					
Non-voted	O.	200	150	125	—25
	M.	—50			
Voted	O.	300	285	123	—162
	R.	—15			
<i>Col. 4.—Mainly in Delhi. Less refunds were claimed.</i>					
<b>H. 11.—Ports and Pilotage</b>			2,100	1,799	—301
<b>H. 12.—Lighthouses and Lightships</b>					
	O.	6,700	7,052	5,714	—1,338
	R.	352			
<i>Col. 4.—Mainly under the Deputy Accountant General, Central Revenues, Calcutta. No necessity arose for refund of light dues for which the provision had been made.</i>					
<b>H. 13.—Education</b>					
Non-voted				48	+48
Voted	O.	500	1,000	418	—582
	R.	500			
<i>Col. 4.—In Delhi. Fewer claims for refunds than in the previous years.</i>					
<b>H. 14.—Medical</b>					
Non-voted	O.	1,100	400	296	—104
	M.	—700			
Voted	O.	7,500	11,000	10,835	—165
	R.	3,500			
<i>Col. 1.—In Delhi. To meet share of fees payable to the officer-in-charge X-Ray Department.</i>					
<b>H. 16.—Agriculture</b>					
Non-voted	O.	100	40	42	+2
	M.	—60			
Voted	O.	1,800	640	360	—280
	R.	—1,160			
<i>Col. 1.—Based on actuals. Col. 4.—Mainly in India Circles. Savings kept in reserve to meet cases of unforeseen petty items.</i>					
<b>H. 17.—Industries</b>			200		—200
<i>Col. 4.—The anticipated claims for refunds did not mature within the year under report.</i>					
<b>H. 18.—Miscellaneous Departments</b>					
	O.	5,000	9,753	9,153	—600
	R.	4,753			
<i>Col. 1.—In Madras (Rs. 1,237) due chiefly to a large refund not originally anticipated ; in United Provinces (Rs. 1,508) fresh provision made on the basis of claims preferred during the course of the year ; and also in Bihar and Orissa (Rs. 1,331) due to refund of fees for the registration of Joint Stock Companies.</i>					
<b>H. 18 (1).—Civil Aviation</b>					
	O.	500	120	115	—5
	R.	—380			
<b>H. 19.—Indian Stores Department</b>					
	O.	4,000	1,738	507	—1,231
	R.	—2,262			
<i>Cols. 1 and 4.—Claims for refunds were less than anticipated.</i>					



Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
H.—Other Refunds— <i>concl'd.</i>					
H. 20.—Mint					
	O.	1,000 }	2,775	2,064	—711
	R.	1,775 }			
<i>Col. 1.</i> —Refund of the value of unsold large size silver Jubilee Medals returned to the Calcutta Mint. <i>Col. 4.</i> —Mainly in Bombay. Less claims than anticipated.					
H. 21.—Civil Works					
<i>Non-voted</i>	O.	700 }	28,082	27,978	—104
	M.	27,382 }			
<i>Col. 1.</i> —Mainly in Punjab (Rs. 26,002) to meet refunds to the Military Department on account of write back of a certain debit in previous years, and in Bombay (Rs. 1,380) for refund of excess house rent recovered from a Political Officer.					
Voted	O.	8,200 }	18,083	19,518	+1,435
	S.	10,500 }			
	R.	—617 }			
<i>Col. 1.</i> —Due mainly to a change of procedure by which all refunds by the Central Public Works Department, Delhi, have now to be made in cash instead of by adjustment in rent bills. <i>Col. 4.</i> —Mainly in Bombay (Rs. 579) due to the adjustment of erroneous credits in the Accounts for 1934-35, and in the India Circle (Rs. 373) due to withdrawal of a saving of Rs. 400 twice, viz. once by the Department of Industries and Labour and again by the Finance Department, and also in Bengal (Rs. 208) due to adjustment after the close of the year of refund of house rent recovered from an officer entitled to rent free accommodation.					
H. 22.—Stationery and Printing					
<i>Non-voted</i>	O.	100 }	1	1	..
	M.	—99 }			
Voted	O.	48,800 }	54,911	58,067	+3,156
	S.	4,500 }			
	R.	1,611 }			
<i>Col. 4.</i> —Mainly in India Circle due to refund of Paying Departments' Publication and advertisement proceeds for Indian Army List, Posts and Telegraphs Guide, Indian State Force Army List. The excess was anticipated too late for provision of funds.					
H. 23.—Miscellaneous					
	O.	4,500 }	8,829	10,439	+1,610
	S.	4,000 }			
	R.	329 }			
<i>Col. 1.</i> —In Bihar and Orissa. Larger refunds than anticipated. <i>Col. 4.</i> —Mainly in Bihar and Orissa, <i>vide</i> remarks under G.					
Surrenders or withdrawals within Grant					
	R.	194 .	194	..	—194
Totals	{ <i>Non-voted</i>	. . . . .	3,02,53,138	2,96,35,699	—6,17,439
	{ <i>Voted</i>	. . . . .	1,45,75,000	1,53,43,038	+7,68,038

## NOTES.

1. The attention of the controlling officer has been drawn to the instance of wrong provision in Bihar and Orissa under the sub head G. Voted.

2. Sub-heads A.—Non-voted and B are responsible for the final saving in the non-voted section of the grant, while sub-head A.—Voted is responsible for the excess in the voted section.

3. The control over expenditure relating to sub-heads A.—Customs, B.—Taxes on Income and C.—Salt has been exercised centrally by the Central Board of Revenue for three years in succession. In the Appropriation Report for 1933-34, a marked improvement in the voted section was noticed as a result of this central control and a hope was expressed that it would be possible for the Board to show still further improvement. But the results of this year do not show such improvement.

4. The additional appropriation under sub-head C.—Non-voted and the supplementary grant under sub-head G.—Voted proved to be unnecessary.

5. In acceptance of the recommendations of the Public Accounts Committee contained in paragraph 17 of their Report on the accounts of 1934-35, it has been decided by the Government of India, that with effect from 1937-38 there will be no separate Demand for "Refunds" in the Book of Demands and consequently no appropriation account for this grant.

## GRANT No. 79.—BALUCHISTAN.

Abstract of Accounts.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
Account I.—Direct Demands on the Revenue—					
Land Revenue					
	Non-voted . . . . .	14,115	13,539	—576	
	Voted . . . . .	3,74,000	3,74,259	+259	
Account II.—Other Direct Demands on the Revenue . . . . .					
		87,000	78,143	—8,857	
Account III.—General Administration . . . . .					
		1,14,000	1,04,515	—9,485	
Account IV.—Administration of Justice . . . . .					
		75,000	68,193	—6,807	
Account V.—Jails and Convict Settlements					
	Non-voted . . . . .	600	298	—302	
	Voted . . . . .	1,87,400	1,82,816	—4,584	
Account VI.—Police					
	Non-vote . . . . .	33,120	32,051	—1,069	
	Voted { Gross . . . . .	11,60,200	11,26,830	—33,370	
	{ Deductions . . . . .	—600	—598	+2	
	{ Net . . . . .	11,59,600	11,26,232	—33,368	
Account VII.—Ecclesiastical . . . . .					
		35,775	34,265	—1,510	
Account VIII.—Political . . . . .					
		14,58,855	14,42,578	—16,277	
Account IX.—Frontier Watch and Ward					
	{ Gross . . . . .	25,73,615	25,59,163	—14,452	
	{ Deductions . . . . .	—30,085	—30,883	—798	
	{ Net . . . . .	25,43,530	25,28,280	—15,250	
Account X.—Education . . . . .					
		3,34,000	2,98,121	—35,879	
Account XI.—Medical and Public Health					
	Non-voted . . . . .	35,755	34,249	—1,506	
	Voted { Gross . . . . .	3,02,100	2,72,199	—29,901	
	{ Deductions . . . . .	—6,500	—1,590	+4,910	
	{ Net . . . . .	2,95,600	2,70,609	—24,991	
Account XII.—Agriculture, Scientific Departments, Miscellaneous Departments, etc.					
	Non-voted . . . . .	12,900	12,087	—813	
	Voted . . . . .	1,24,900	1,21,076	—3,824	
Account XIII.—Miscellaneous					
	Non-voted . . . . .	2,37,550	2,37,524	—26	
	Voted . . . . .	11,500	30,164	+18,664	
Account XIV.—Extraordinary charges					
	Non-voted . . . . .	1,02,500	1,20,015	+17,515	
	Voted . . . . .	40,66,900	41,69,555	+1,02,655	
Account XV.—Reduction made by the Legislative Assembly . . . . .					
		—100	..	+100	
Totals	Non-voted	Gross . . . . .	45,04,785	44,85,769	—19,016
		Deductions . . . . .	—30,085	—30,883	—798
		Net . . . . .	44,74,700	44,54,886	—19,814
	Voted	Gross . . . . .	68,36,900	68,25,871	—11,029
		Deductions . . . . .	—7,100	—2,188	+4,912
		Net . . . . .	68,29,800	68,23,683	—6,117

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Major Head and Sub-head.		Final Appropriation. 2 Rs.	Actual Expenditure. 3 Rs.	Excess + Saving —. 4 Rs.
1				
<b>A.—Charges of Administration :</b>				
A. 1.—Pay of Establishments				
	O. 1,29,700 }	1,25,230	1,24,640	—590
	R. —4,470 }			
A. 2.—Allowances, Honoraria, etc.				
	O. 30,200 }	24,445	24,127	—318
	R. —5,755 }			
<i>Col. 1.</i> —Mainly due to introduction of fixed travelling allowances of Revenue Establishment.				
A. 3.—Other Charges				
	O. 10,500 }	11,925	11,755	—170
	R. 1,425 }			
<b>B.—Land Records :</b>				
B. 1.—Pay of Establishments				
	O. 92,700 }	90,920	90,183	—737
	R. —1,780 }			
B. 2.—Other Charges				
	O. 11,400 }	33,470	32,782	—688
	R. 22,070 }			
<i>Col. 1.</i> —Mainly due to (a) reclassification of expenditure and (b) to un-expected and un-avoidable urgent extensive repairs needed to Government buildings, especially in the Loralai District.				
<b>C.—Colonisation :</b>				
C. 1.—Pay of Officers				
	Non-voted O. 10,900 }	10,000	9,979	—21
	M. —900 }			
	Voted R. 1,705 .	1,705	..	—1,705
<i>Col. 1.</i> —Appointment in leave vacancy of an officer whose salary was a voted charge.				
<i>Col. 4.</i> —The question of emoluments to be drawn by the acting incumbent was not settled in time to enable him to draw his pay before the close of the year.				
C. 2.—Pay of Establishments				
	O. 25,800 }	24,660	24,620	—40
	R. —1,140 }			
C. 3.—Allowances, Honoraria, etc.				
	Non-voted O. 3,500 }	3,515	2,960	—555
	M. 15 }			
<i>Col. 4.</i> —This was required to meet the travelling allowance of the acting incumbent who for want of sanction, could not draw his pay or travelling allowance during the course of the year.				
	Voted O. 4,100 }	5,095	4,946	—149
	R. 995 }			
C. 4.—Other Charges				
	O. 3,700 }	4,500	4,490	—10
	R. 800 }			
C. 5.—Grants-in-aid, Contributions, etc. .				
		600	600	..
<b>D.—Miscellaneous</b>				
	O. 49,300 }	57,180	56,716	—464
	R. 7,880 }			
<i>Col. 1.</i> —Owing to remission of revenue of Quetta Tahsil for 1935-36 in consequence of earthquake, the cash Jagirs payable from the revenue of that Tahsil, had to be charged to this head in 1935-36.				
<b>E.—Works</b>				
	O. 16,600 }	..	..	..
	R. —16,600 }			
<i>Col. 1.</i> —Due to reclassification of expenditure.				
Transfers from or to other Accounts				
	R. —5,130	—5,130	..	+5,130
<hr/>				
Totals		14,115	13,539	—576
{ Non-voted . . .		3,74,000	3,74,259	+259
{ Voted . . .				
<hr/>				

## ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving --.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Excise :			
A. 1.—Pay of Officers	5,000	4,988	—12
A. 2.—Pay of Establishments			
O. 16,800 }	16,335	15,935	—400
R. —465 }			
A. 3.—Other Charges			
O. 7,400 }	7,350	7,050	—300
R. —50 }			
A. 4.—Works			
O. 800 }	..	..	..
R. -- 800 }			
A. 5.—Cost of opium supplied to Excise Department			
O. 13,000 }	9,700	9,690	—10
R. —3,300 }			
<i>Col. 1.</i> —Smaller quantity of opium purchased from the Excise Department owing to devastation of Quetta by earthquake.			
B.—Stamps			
O. 3,000 }	1,680	1,592	—88
R. —1,320 }			
<i>Col. 1.</i> —Less commission paid on account of less sale of stamps in Quetta due to earth- quake.			
C.—Forest :			
C. 1.—Pay of Establishments			
O. 28,600 }	26,750	26,678	—72
R. —1,850 }			
C. 2.—Other Charges			
O. 9,400 }	10,725	10,648	—77
R. 1,325 }			
D.—Registration			
O. 3,000 }	1,680	1,562	—118
R. —1,320 }			
<i>Col. 1.</i> —Less commission paid on account of smaller work of registration due to devastation of Quetta.			
Transfers from or to other Accounts			
R. 7,780	7,780	..	—7,780
Total . .	87,600	78,143	—8,857

## ACCOUNT III.—GENERAL ADMINISTRATION.

A.—District Establishment—Treasury Establishment :			
A. 1.—Pay of Establishments			
O. 18,900 }	19,395	19,110	—285
R. 495 }			
A. 2.—Other Charges			
O. 7,100 }	6,945	6,819	—126
R. —155 }			
B.—District Establishment—Other Establishments :			
B. 1.—Pay of Establishments			
O. 44,400 }	40,835	40,577	—258
R. —3,565 }			
B. 2.—Allowances, Honoraria, etc.			
O. 7,100 }	5,960	5,663	—297
R. —1,140 }			

*Col. 1.*—Partly due to less touring by overseer, Loralai District owing to some of the civil works having been carried out by the Military Engineering Service and partly to temporary cut on the cost of living allowances.

ACCOUNT III.—GENERAL ADMINISTRATION—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
B.—District Establishment—Other Establishments— <i>concl'd.</i>			
B. 3.—Grants-in-aid			
O.       3,000 }	720	720	..
R.   —2,280 }			
<i>Col. 1.</i> —Stoppage of contribution to the Quetta Municipality which ceased functioning due to devastation of Quetta.			
B. 4.—Staging and Encamping ground Contingencies			
O.       14,000 }	13,415	13,207	—208
R.       —585 }			
B. 5.—Other Contingencies			
O.       200 }	18,465	18,419	—46
R.   18,265 }			
<i>Col. 1.</i> —Reclassification of expenditure on " Works " as petty construction and repairs under " Contingencies ".			
C.—Works			
O.       19,300 }	..	..	..
R.   —19,300 }			
<i>Col. 1.</i> —See B. 5 above.			
Transfers from or to other Accounts			
R.       8,265	8,265	..	—8,265
Total	1,14,000	1,04,515	—9,485

## ACCOUNT IV.—ADMINISTRATION OF JUSTICE.

A.—Law Officers (Fees to Pleaders)			
O.       1,500 }	8,805	8,796	—9
R.       7,305 }			
<i>Col. 1.</i> —Due to fees of pleaders engaged in the Jamali case <i>versus</i> the Secretary of State for India.			
B.—Civil and Sessions Courts :			
B. 1.—Pay of Establishments			
O.       13,100 }	13,720	13,651	—69
R.       620 }			
B. 2.—Other Charges			
O.       1,500 }	2,320	2,264	—56
R.       820 }			
C.—Criminal Courts :			
C. 1.—Pay of Officers			
O.       36,200 }	21,150	21,622	+472
R.   —15,050 }			
<i>Col. 1.</i> —The post of the Additional District Magistrate and Sessions Judge remained vacant after the earthquake.			
C. 2.—Pay of Establishments			
O.       15,400 }	13,930	15,082	+1,152
R.       —1,470 }			
<i>Col. 4.</i> —Error in forecasting due to dislocation of work by the earthquake conditions.			
C. 3.—Other Charges			
O.       6,900 }	6,940	6,778	—162
R.       40 }			
D.—Works			
O.       400 }	..	..	..
R.   —400 }			
Transfers from or to other Accounts			
R.       8,135	8,135	..	—8,135
Total	75,000	68,193	—6,807

## ACCOUNT V.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Jails :			
A. 1.—Pay of Officers			
Non-voted	600	298	—302
Col. 4.—The allowance of the Chief Medical Officer for acting as Superintendent, District Jail, Quetta for a period not drawn for want of Government of India's sanction till 1936-37.			
Voted			
O. 17,000	15,000	15,108	+108
R. —2,000			
A. 2.—Pay of Establishments			
O. 78,700	79,420	78,810	—610
R. 720			
A. 3.—Allowances, Honoraria, etc.			
O. 4,000	3,820	3,499	—321
R. —180			
A. 4.—Dietary, Clothing and Bedding Charges and other Supplies and Services			
O. 69,100	75,110	73,025	—2,085
R. 6,010			
A. 5.—Contingencies and Miscellaneous Charges			
O. 4,500	4,300	3,639	—661
R. —200			
Col. 4.—Due to economy.			
A. 6.—Establishment charges paid to other Governments, Departments, etc.			
O. 2,400	1,400	401	—999
R. —1,000			
Col. 1.—Based on anticipated debits to be raised by other Government Departments.			
Col. 4.—Less debits actually received for adjustment during the year.			
B.—Jail Manufacture			
O. 11,700	11,100	8,334	—2,766
R. —600			
Col. 4.—Smaller manufacture due to smaller demand owing to earthquake.			
Transfers from or to other Accounts			
R. —2,750	—2,750	..	+2,750
<hr/>			
Totals			
Non-voted	600	298	—302
Voted	1,87,400	1,82,816	—4,584

## ACCOUNT VI.—POLICE.

A.—District Executive Force—District Police :				
A. 1.—Pay of Officers				
Non-voted				
O. 15,500	24,015	22,924	—1,091	
M. 8,515				
Col. 1.—Mainly due to the posting of a non-voted officer in place of a voted officer.				
Voted				
O. 41,000	31,000	29,624	—1,376	
R. —10,000				
Col. 1.—See A. I. Non-voted.				
A. 2.—Police Force				
O. 8,33,500	7,96,300	7,93,914	—2,386	
R. —37,200				
Col. 1.—Vacancies caused by earthquake not filled up.				
A. 3.—Mounted Police				
O. 33,900	32,300	32,127	—173	
R. —1,600				
A. 4.—Office Establishments				
O. 33,000	33,150	33,112	—38	
R. 150				

ACCOUNT VI.—POLICE—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>A.—District Executive Force—District Police—<i>concl'd.</i></b>				
A. 5.—Travelling Allowance				
Non-voted	O. 2,300 } M. 5,100 }	7,400	7,295	—105
Col. 1.—Due to the appointment of a non-voted officer in place of a voted officer.				
Voted	O. 46,300 } R. —9,800 }	36,500	35,716	—784
Col. 1.—See A. 5.—Non-voted (Rs. 4,300), and also less touring, vacant posts and appointment of junior officers due to earthquake (Rs. 3,500).				
A. 6.—Other Allowances, Honoraria, etc.				
Non-voted	O. 1,000 } M. 50 }	1,050	963	—87
Voted	O. 73,700 } R. 7,275 }	80,975	81,043	+68
Col. 1.—Unexpected issue of free railway warrants to policemen in consequence of the earthquake of May 1935.				
A. 7.—Arms and Ammunition				
	O. 3,300 } R. —100 }	3,200	2,822	—378
A. 8.—Other Supplies and Services				
	O. 900 } R. 60 }	960	889	—71
A. 9.—Contingencies				
	O. 54,100 } R. 13,005 }	67,105	66,437	—668
Col. 1.—To meet cost of furniture, books etc. destroyed in earthquake. See also the explanation under C.—Works below.				
A. 10.—Grants-in-aid				
Non-voted	O. 600 } M. 55 }	655	869	+214
Col. 4.—Appointment of a non-voted officer in place of a voted officer and his contribution for passage.				
Voted	O. 46,000 } R. 1,410 }	47,410	47,287	—123
Col. 1.—To meet the cost of clothing to new entrants employed in consequence of men killed in earthquake.				
A. 11.— <i>Deduct</i> —Amount recovered from other Governments, Departments, etc.				
		—600	—598	+2
A. 12.—Charges paid to other Governments, Departments, etc.				
		..	2,759	+2,759
Col. 4.—Debit received towards the close of the year from the North Western Railway in connection with the tour of His Excellency the Viceroy.				
<b>B.—Contribution to the Punjab Government for the Police Training School, Phillaur</b>				
		1,100	1,100	..
<b>C.—Works</b>				
	O. 3,400 } R. —3,400 }	..	..	..
Col. 1.—Reclassification of expenditure "on Works" as petty construction and repairs under Contingencies."				
<b>D.—<i>Deduct</i>—Probable Savings</b>				
	O. —10,000 } R. 10,000 }	..	..	..
Col. 1.—Fully realised.				
Transfers from or to other Accounts				
	R. 30,200	30,200	..	—30,200
Totals { Non-voted . . . . . 33,120 32,051 —1,069				
Voted { Gross . . . . . 11,60,200 11,26,830 —33,370				
{ Deductions . . . . . —600 —598 +2				
{ Net . . . . . 11,59,600 11,26,232 —33,368				



## ACCOUNT VII.—ECCLESIASTICAL

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs	Rs.	Rs.
<i>A.—Ecclesiastical Establishments :</i>			
<i>A. 1.—Church of England :</i>			
<i>A. 1 (1).—Pay of Officers</i>			
O. 18,400 }	18,975	18,301	—674
M. 575 }			
<i>A. 1 (2).—Pay of Establishments</i>	700	680	—20
<i>A. 1 (3).—Other Charges</i>			
O. 9,400 }	11,410	10,752	—658
M. 2,010 }			
<i>Col. 1.—To meet the travelling allowance of the new Chaplain and partly to meet the cost of passages of chaplains.</i>			
<i>A. 2.—Church of Scotland :</i>			
<i>A. 2 (1).—Pay of Establishments</i>			
M. 290	290	216	—74
<i>A. 2. (2).—Other Charges</i>	..	1	+1
<i>B.—Cemetery Establishment :</i>			
<i>B. 1.—Pay of Establishments</i>			
O. 4,000 }	3,900	3,830	—70
M. —100 }			
<i>B. 2.—Other Charges</i>	500	485	—15
<i>Total</i>	<u>35,775</u>	<u>34,265</u>	<u>—1,510</u>

## ACCOUNT VIII.—POLITICAL.

<i>A.—Political Agents :</i>			
<i>A. 1.—Pay of Officers</i>			
O. 5,12,200 }	4,95,410	4,89,196	—6,214
M. —16,790 }			
<i>A. 2.—Pay of Establishments</i>			
O. 4,31,600 }	4,04,600	4,00,481	—4,119
M. —27,000 }			
<i>Col. 4.—Due to some posts remaining vacant for a period owing to earthquake and subsequent recruitment of junior men on lower scales of pay.</i>			
<i>A. 3.—Allowances, Honoraria, etc.</i>			
O. 1,51,100 }	1,79,160	1,77,893	—1,267
M. 28,060 }			
<i>Col. 1.—Mainly due to move of various civil offices to Ziarat and Sibi and also to meet cost of passage of officers as a result of the earthquake.</i>			
<i>A. 4.—Supplies and Services</i>			
O. 17,000 }	18,100	17,257	—843
M. 1,100 }			
<i>A. 5.—Contingencies</i>			
O. 1,23,600 }	1,54,150	1,51,365	—2,785
M. 30,550 }			
<i>Col. 1.—Replacement of furniture, etc. destroyed during the earthquake.</i>			
<i>A. 6.—Grants-in-aid, Contributions, etc.</i>			
O. 1,200 }	1,500	1,842	+342
M. 300 }			
<i>Col. 4.—Due to changes among officers.</i>			

## ACCOUNT VIII.—POLITICAL—concl'd.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
B.—Political Subsidies . . . . .		1,00,600	1,00,600	..
C.—Entertainment Charges				
	O. 87,000 }	87,550	87,567	+17
	M. 550 }			
D.—Refugees and State prisoners				
	O. 18,300 }	15,500	14,101	—1,399
	M. —2,800 }			
Cols. 1 and 4.—Due to death of certain recipients in earthquake.				
E.—Miscellaneous				
	O. 2,000 }	2,285	2,276	—9
	M. 285 }			
F.—Works				
	O. 400 }	..	..	..
	M. —400 }			
G.—Deduct—Probable Savings				
	O. —20,000 }	..	..	..
	M. 20,000 }			
Col. 1.—Cut only partially realised as additional appropriations were required in this account.				
Total .		14,58,855	14,42,578	—16,277

## ACCOUNT IX.—FRONTIER WATCH AND WARD.

A.—Charges for Levies :				
A. 1.—Sibi				
	O. 2,94,100 }	2,99,305	2,99,269	—36
	M. 5,205 }			
A. 2.—Quetta-Pishin				
	O. 1,89,300 }	1,85,300	1,85,280	—20
	M. —4,000 }			
A. 3.—Kalat				
	O. 2,26,000 }	2,19,200	2,19,190	—10
	M. —6,800 }			
A. 4.—Loralai				
	O. 1,83,500 }	1,82,000	1,81,964	—36
	M. —1,500 }			
A. 5.—Zhob				
	O. 2,65,700 }	2,59,700	2,59,369	—331
	M. —6,000 }			
A. 6.—Others				
	O. 53,900 }	57,400	54,827	—2,573
	M. 3,500 }			
A. 7.—Deduct—Recoveries				
	O. —14,000 }	—11,485	—12,283	—798
	M. 2,515 }			

Cols. 1 and 4.—Closure of certain branch offices of the Postal Department and consequent less expenditure on postal lines and less recoveries from the postal Department.

ACCOUNT IX.—FRONTIER WATCH AND WARD—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>B.—Zhob Militia :</i>			
<i>B. 1.—Pay of Officers</i>			
O. 79,900 }	87,175	85,994	—1,181
M. 7,275 }			
<i>B. 2.—Pay of Establishments</i>			
O. 3,58,000 }	3,54,100	3,52,465	—1,635
M. —3,900 }			
<i>B. 3.—Allowances, Honoraria, etc.</i>			
O. 1,45,700 }	1,41,100	1,40,474	—626
M. —4,600 }			
<i>B. 4.—Supplies and Services</i>			
O. 2,26,000 }	2,23,950	2,22,789	—1,161
M. —2,050 }			
<i>B. 5.—Contingencies</i>			
O. 34,200 }	39,000	38,853	—147
M. 4,800 }			
<i>B. 6.—Grants-in-aid, Contributions, etc.</i>			
	3,500	3,460	—40
<i>C.—Mekran Levy Corps :</i>			
<i>C. 1.—Pay of Officers</i>			
O. 32,800 }	26,110	26,156	+46
M. —6,690 }			
<i>Col. 1.—Non-utilization of provision under leave salary due to recall of officers because of the earthquake.</i>			
<i>C. 2.—Pay of Establishments</i>			
O. 1,53,500 }	1,50,400	1,48,142	—2,258
M. —3,100 }			
<i>C. 3.—Allowances, Honoraria, etc.</i>			
O. 30,900 }	35,650	35,334	—316
M. 4,750 }			
<i>Col. 1.—Mainly to cover unusually heavy leave concession travelling allowance.</i>			
<i>C. 4.—Supplies and Services</i>			
O. 67,400 }	65,775	65,454	—321
M. —1,625 }			
<i>C. 5.—Contingencies</i>			
O. 9,000 }	18,800	18,761	—39
M. 9,800 }			
<i>Col. 1.—Reclassification of expenditure under works.</i>			
<i>C. 6.—Grants-in-aid, Contributions, etc.</i>			
	600	600	..

## ACCOUNT IX.—FRONTIER WATCH AND WARD—concl'd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>D.—Chagai Levy Corps :</i>			
<i>D. 1.—Pay of Establishments</i>			
O.     97,200 }	94,760	94,166	—594
M.    —2,440 }			
<i>D. 2.—Allowances, Honoraria, etc.</i>			
O.     8,500 }	7,980	7,865	—115
M.    —520 }			
<i>D. 3.—Supplies and Services</i>			
O.    45,000 }	42,100	41,119	—981
M.   —2,900 }			
<i>D. 4.—Contingencies</i>			
O.     3,000 }	4,250	3,605	—645
M.    1,250 }			
<i>Col. 1.—See C. 5 above.</i>			
<i>E.—Miscellaneous :</i>			
<i>E. 1.—Police Expenses</i>			
O.     9,000 }	8,025	8,025	..
M.    —975 }			
<i>E. 2.—Intelligence Bureau :</i>			
<i>E. 2. (1)—Pay of Officers</i>			
O.    17,900 }	17,925	17,925	..
M.        25 }			
<i>E. 2 (2).—Pay of Establishments</i>			
O.     7,200 }	7,400	7,358	—42
M.     200 }			
<i>E. 2 (3).—Other Charges</i>			
O.    14,900 }	14,500	14,257	—243
M.     —400 }			
<i>E. 2 (4).—Grants-in-aid, Contributions,             etc.</i>	600	600	..
<i>E. 2 (5).—Deduct—Amount recovered from             Army Estimates</i>	—18,600	—18,600	..
<i>E. 3.—Hospital Charges</i>			
<i>E. 3 (1).—Pay of Establishments</i>			
O.    10,800 }	10,960	10,889	—71
M.     160 }			
<i>E. 3 (2).—Other Charges</i>			
O.    15,000 }	16,050	14,973	—1,077
M.    1,050 }			
<i>Col. 4.—Less patients having been admitted into the hospital and less expenditure on                 diets.</i>			
<i>F.—Buildings and Communications</i>			
O.     29,500 }	..	..	..
M.   —29,500 }			
<i>Col. 1.—Reclassification of expenditure under works.</i>			
<i>G.—Deduct—Probable Savings</i>			
O.   —50,000 }	..	..	..
M.    50,000 }			
<i>Col. 1.—Only partially realised.</i>			
<i>Totals</i>			
{ Gross . . .	25,73,615	25,59,163	—14,452
{ Deductions . . .	—30,085	—30,883	—798
{ Net . . .	25,43,530	25,28,280	—15,250

## ACCOUNT X.—EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Government Secondary Schools :			
A. 1.—Pay of Officers . . . . .	8,800	8,781	—19
A. 2.—Pay of Establishments			
O. 89,000 }	79,500	79,236	—264
R. —9,500 }			
A. 3.—Other Charges			
O. 13,800 }	18,105	18,033	—72
R. 4,305 }			
<i>Col. 1.</i> —Partly due to reclassification of expenditure under works and partly to provide laboratory apparatus in Sibi and Pishin Schools due to destruction of High School at Quetta.			
B.—Grants-in-aid to Non-Government Secondary Schools			
O. 44,200 }	27,980	27,978	—2
R. —16,220 }			
<i>Col. 1.</i> —Destruction of private institutions in Quetta.			
C.—Government Primary Schools :			
C. 1.—Pay of Establishments			
O. 81,700 }	86,020	84,848	—1,172
R. 4,320 }			
C. 2.—Other Charges			
O. 12,700 }	14,685	14,599	—86
R. 1,985 }			
<i>Col. 1.</i> —Reclassification of expenditure under works.			
D.—Grants-in-aid to Non-Government Primary Schools			
O. 6,500 }	..	..	..
R. —6,500 }			
<i>Col. 1.</i> —Allocation of expenditure on temporary schools under "C. Primary schools" instead of under this head.			
E.—Government Special Schools :			
E. 1.—Pay of Establishments			
O. 2,100 }	500	438	—62
R. —1,600 }			
<i>Col. 1.</i> —Closure of the Quetta Normal School due to earthquake.			
E. 2.—Other Charges			
O. 3,400 }	620	570	—50
R. —2,780 }			
<i>Col. 1.</i> —See E. 1. above.			
F.—Grants-in-aid to Non-Government Special Schools	10,800	10,712	—88
G.—General :			
G. 1.—Inspection :			
G. 1 (1).—Pay of Establishments			
O. 13,300 }	12,465	12,346	—119
R. —835 }			
G. 1 (2).—Other Charges			
O. 2,900 }	4,635	4,630	—5
R. 1,735 }			
<i>Col. 1.</i> —Move of the Education office to Pishin and thence to Sibi in consequence of earthquake.			
G. 2.—Scholarships			
O. 38,100 }	34,600	33,780	—820
R. —3,500 }			
G. 3.—Miscellaneous . . . . .	2,200	2,170	—30
H.—Works			
O. 4,500 }	..	..	..
R. —4,500 }			
<i>Col. 1.</i> —Reclassification of works expenditure.			
Transfers from or to other Accounts			
R. 33,090	33,090	..	—33,090
Total .	33,400	2,98,121	—35,879

## ACCOUNT XI—MEDICAL AND PUBLIC HEALTH.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>A.—Medical Establishment :</b>				
A. 1.—Pay of Officers				
Non-voted	O. 35,400 }	24,400	23,047	—1,353
	M. —11,000 }			
Col. 1.—Chiefly due to the temporary amalgamation of the post of the Chief Medical Officer and Civil Surgeon, Quetta. Col. 4.—Partly due to debits received on account of transit pay of an officer reverted to his substantive appointment in the United Provinces being less than originally expected.				
Voted	O. 11,100 }	10,625	8,400	—2,225
	R. —475 }			
Col. 4.—Debits in respect of special pay and leave salary of a Military Assistant Surgeon for holding collateral charge of the Civil Surgeon, Quetta, not raised till the close of the year.				
A. 2.—Pay of Establishments				
	O. 7,200 }	6,705	6,507	—198
	R. —495 }			
A. 3.—Allowances and Contingencies				
Non-voted	O. 3,900 }	9,070	8,931	—139
	M. 5,170 }			
Col. 1.—Passages and Travelling Allowances of officers posted in consequence of earthquake.				
Voted	O. 4,300 }	3,785	3,090	—695
	R. —515 }			
Col. 4.—Non-receipt of debit on account of the travelling allowance of an officer, reverted to military department, before the close of the year.				
A. 4.—Grants-in-aid, Contributions, etc.				
	M. 160 }	160	157	—3
<b>B.—Hospitals and Dispensaries :</b>				
B. 1.—Pay of Officers				
		1,800	1,791	—9
B. 2.—Pay of Establishments				
	O. 1,41,800 }	1,33,530	1,32,644	— 886
	R. —8,270 }			
B. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 300 }	325	323	—2
	M. 25 }			
Voted	O. 26,000 }	23,200	22,237	—963
	R. —2,800 }			
Col. 1.—Due to destruction of civil Hospital, Quetta by the earthquake certain posts were kept vacant.				
B. 4.—Cost of Medicines, Diet, Clothing and Bedding of patients				
		42,000	40,458	—1,542
B. 5.—Furniture and apparatus				
	O. 6,500 }	6,000	4,598	—1,402
	R. —500 }			
Col. 4.—The furniture, etc., sanctioned could not be purchased during the year owing to non-settlement of terms with the suppliers in time.				
B. 6.—Other Expenses				
	O. 16,600 }	15,295	14,569	—726
	R. —1,305 }			
B. 7.—Grants-in-aid to Hospitals and Dispensaries				
	O. 19,900 }	12,920	12,921	+1
	R. — 6,980 }			
Col. 1.—Devastation of private hospitals in earthquake				

ACCOUNT XI.—MEDICAL AND PUBLIC HEALTH—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs	Rs.	Rs.
B.—Hospitals and Dispensaries— <i>concl'd.</i>			
B. 8.— <i>Deduct</i> —Amount recovered from the North-Western Railway and Nushki Town Fund			
O. —6,500 }	—3,335	—1,590	+1,745
R. 3,165 }			
Col. 1.—The North Western Railway separated their medical arrangements, hence no contribution was payable by them after separation. Col. 4.—The intimation of the refusal of a debit of Rs. 1,740 by the North Western Railway was received after the close of the year.			
C.—Mental Hospital			
O. 10,000 }	14,950	14,639	—311
R. 4,950 }			
Col. 1.—To meet increased maintenance charges of Baluchistan lunatics confined in Hyderabad (Sind) and Lahore Asylums.			
D.—Medical Colleges and schools—			
Amount paid to other Governments, Depart- ments, etc.			
O. 600 }	830	830	..
R. 230 }			
E.—Medical—Works			
O. 1,100 }	..	..	..
R. —1,100 }			
Col. 1.—Reclassification of works expenditure.			
F.—Public Health Establishment :			
F. 1.—Pay of Establishments			
O. 6,800 }	6,875	6,744	—131
R. 75 }			
F. 2.—Other Charges			
O. 4,200 }	3,000	2,562	—438
R. —1,200 }			
Col. 1.—No anti-malaria measures were started in Quetta owing to earthquake.			
H.—Grants-in-aid for Public Health purposes			
O. 4,000 }	2,000	2,000	..
R. —2,000 }			
Col. 1.—Non-payment of contribution to the Quetta Municipality towards the pay of Health officer owing to non-employment of that officer by the Municipality due to earthquake.			
Surrenders or withdrawals within Account.			
Gross R. 3,165	3,165	..	—3,165
Deductions R. —3,165	—3,165	..	+3,165
Transfers from or to other Accounts			
R. 17,220	17,220	..	—17,230
tals { Non-voted			
{ Voted	Gross	35,755	34,249
	Deductions	3,02,100	2,72,199
	Net	—6,500	—1,590
		2,95,600	2,70,609
			—1,506
			—29,901
			+4,910
			—24,991

# ACCOUNT XII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—Agriculture—Experimental Farms :</b>			
A. 1.—Pay of Establishments			
O.       7,900 }	5,860	5,804	—56
R.     —2,040 }			
A. 2.—Other Charges			
O.       6,400 }	8,350	8,339	—11
R.     —1,950 }			
<i>Col. 1.—Purchase of water for the Fruit Farm at Quetta, the Farm's own Karez having collapsed during earthquake.</i>			
<b>B.—Agriculture—Agricultural experiments :</b>			
B. 1.—Pay of Officers			
O.     10,600 }	11,610	11,564	—46
R.       1,010 }			
B. 2.—Pay of Establishments			
O.       2,400 }	1,690	1,630	—60
R.     —710 }			
B. 3.—Allowances, Honoraria, etc.			
O.       2,300 }	2,650	2,644	—6
R.        350 }			
B. 4.—Contingencies	2,000	1,999	—1
<b>C.—Agriculture—Entomological Research :</b>			
C. 1.—Pay of Establishments			
O.       3,900 }	3,790	3,774	—16
R.     —110 }			
C. 2.—Allowances, Honoraria, etc.			
O.       1,100 }	530	327	—203
R.     —570 }			
<i>Col. 4.—Less touring due to earthquake.</i>			
C. 3.—Contingencies	1,500	1,492	—8
<b>D.—Agriculture—Seed Farm Establishment :</b>			
D. 1.—Pay of Establishments			
O.       3,400 }	1,630	1,604	—26
R.     —1,770 }			
<i>Col. 1.—Temporary labourers chargeable to contingencies were employed in place of bullockmen, Chowkidars, sweepers chargeable to regular establishment.</i>			
D. 2.—Other Charges			
O.       2,600 }	4,370	4,365	—5
R.     —1,770 }			
<i>Col. 1.—See D. 1. above.</i>			
<b>E.—Agriculture—Public Exhibition and Fairs—</b>			
Grants-in-aid to the Quetta horse show			
O.       3,400 }	3,700	3,700	..
R.        300 }			



ACCOUNT XII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>F.—Veterinary Charges :</b>			
F. 1.—Superintendence—			
Pay of Officers . . . . .	8,000	7,170	—830
F. 2.—Subordinate Establishments :			
F. 2 (1).—Pay of Establishments			
O. 27,600 }	23,580	23,076	—504
R. —4,020 }			
Col. 1.—Due to vacancies owing to earthquake.*			
F. 2 (2).—Other Charges			
O. 14,300 }	15,630	12,941	—2,689
R. 1,330 }			
Col. 1.—Mainly due to reclassification of works expenditure. Col. 4.—Out of the original appropriation of Rs. 14,300, a provision of Rs. 2,000 on account of "Hospital Contingencies" the expenditure on which was formerly booked under "Veterinary Contingencies" was through an oversight not transferred to the former head.			
F. 3.—Hospitals and Dispensaries :			
F. 3 (1).—Pay of Establishments			
O. 3,300 }	3,060	2,845	—215
R. —240 }			
F. 3 (2).—Other Charges			
O. 12,000 }	15,785	18,015	+2,230
R. 3,785 }			
Col. 1.—To meet cost of stallions to replace those perished in earthquake. Col. 4.—See F. 2 (2). above.			
<b>G.—Agricultural works</b>			
O. 1,300 }	..	..	..
R. —1,300 }			
Col. 1.—Re-classification of expenditure.			
<b>H.—Museum :</b>			
H. 1.—Pay of Establishments			
O. 3,300 }	2,400	2,291	—109
R. —900 }			
Col. 1.—Destruction of Museum, in earthquake.			
<b>I.—Exploration of Coal, Petroleum and Minerals :</b>			
I. 1.—Pay of Establishments			
O. 3,300 }	3,350	3,188	—162
R. 50 }			
I. 2.—Other Charges			
O. 400 }	1,270	1,256	—14
R. 870 }			

# ACCOUNT XII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>J.—Miscellaneous Departments:</b>			
J. 1.—Examination			
O. 1,200 }	1,325	1,257	—68
R. 125 }			
J. 2.—Boiler Factory and Electricity Inspection:			
J. 2 (1).—Pay of Officers .	2,400	2,390	—10
J. 2 (2).—Pay of Establishments			
O. 1,500 }	1,670	1,662	—8
R. 170 }			
J. 2 (3).—Other Charges			
Non-voted . . . . .	1,700	986	—714
Col. 4.—Encashment by Bank of a travelling allowance bill for Rs. 521 of the Boile Inspector in 1936-37 instead of before 31st March 1936.			
Voted O. 1,200 }	810	133	—677
R. —390 }			
Col. 4.—Owing to his illness due to earthquake, the clerk could not go in camp. Besides a certain sum was reserved for purchase of instruments destroyed in the earthquake but they could not be purchased before the close of the year.			
<b>K.—Famine Relief</b>			
M. 8,800	8,800	8,711	—89
Col. 1.—Famine Relief sanctioned in Chagai District.			
Transfers from or to other Accounts			
R. 340	340	..	—340
Totals			
{ Non-voted . . . . .	12,900	12,087	—813
{ Voted . . . . .	1,24,900	1,21,076	—3,824

## ACCOUNT XIII.—MISCELLANEOUS.

<b>A.—Miscellaneous Compensations:</b>			
A. 1.—Quit-Rents . . . . .	1,51,500	1,51,500	..
A. 2.—Other Compensations			
Non-voted . . . . .	30,000	30,000	..
Voted . . . . .	1,800	1,620	—180
<b>B.—Miscellaneous Durbar Charges</b>			
O. 51,000 }	56,050	56,024	—26
M. 5,050 }			
<b>C.—Donations for charitable purposes and charges on account of European Vagrants</b>			
O. 1,600 }	1,400	1,400	..
R. —200 }			
<b>D.—Grants-in-aid</b>			
O. 2,000 }	2,910	2,905	—5
R. 910 }			
<b>E.—Other Charges</b>			
O. 6,100 }	25,440	24,239	—1,201
R. 19,340 }			
Col. 1.—Mainly to meet the write off of irrecoverable temporary loans outstanding against the Zamindars of the Jhatpat Tahsil in the Sibi District.			
Transfers from or to other Accounts			
R. —20,050	—20,050	..	+ 20,050
Totals			
{ Non-voted . . . . .	2,37,550	2,37,524	—26
{ Voted . . . . .	11,500	30,164	+ 18,664

## ACCOUNT XIV—EXTRAORDINARY CHARGES.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
<b>A.—Expenditure due to Earthquake :</b>				
A. 1.—A. 11				
Non-voted	M. 93,500	93,500	1,04,421	+10,921
Col. 1.—To meet expenditure in connection with the Quetta Earthquake (see Important comments). Col. 4.—Book adjustments after the close of the year due to erroneous classification of certain payments under "29—Political".				
Voted	S. 40,67,000 } R. 77,000 }	41,44,000	41,69,555	+25,555
Col. 1.—See A. 1—A. 11 Non-voted.				
A. 12.—English charges (High Commissioner)				
	M. 9,000	9,000	15,675	+6,675
Col. 1.—See A. 1—A. 11 non-voted. Col. 4.—Book adjustments after the close of the year due to erroneous classification of certain payments under "29—Political".				
<b>B.—Reduction made by the Legislative Assembly</b>				
	S. —100	—100	..	+100
C.—Loss or Gain by Exchange . . . . .				
		..	—81	—81
Transfers from or to other Accounts				
	R. —77,000	—77,000	..	+77,000
<b>Totals</b> . { Non-voted . . . . .				
	{ Voted . . . . .	1,02,500	1,20,015	+17,515
		40,66,900	41,69,555	+1,02,655

## ACCOUNT XV.—REDUCTION MADE BY THE LEGISLATIVE ASSEMBLY.

O.	—100 }	..	..	..
R.	100 }			
Transfers from or to other Accounts				
	R. —100	—100	..	+100
<b>Total</b> .				
		—100	..	+100

## NOTES.

1. Reappropriation under sub-head E. 3 (2) in Account IX was made in the wrong direction.

2. The Income and Expenditure Account of the Fruit Experiment Station, Quetta, for the year 1935-36, has been audited and a certificate recorded thereon for inclusion in the Baluchistan Administration Report for that year.

## ACTUAL RECEIPTS.

Major Heads.	Rs.
I.—Customs . . . . .	*1,621
II.—Taxes on Income . . . . .	*2,09,917
III.—Salt . . . . .	*40
V.—Land Revenue . . . . .	8,05,350
VI.—Excise . . . . .	3,27,527
VII.—Stamps . . . . .	1,01,688
VIII.—Forests . . . . .	30,547
IX.—Registration . . . . .	3,361
XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital accounts are kept . . . . .	*44,908
XIV.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept. . . . .	*3,465
XVI.—Interest . . . . .	*42,627
XVII.—Administration of Justice . . . . .	21,480
XVIII.—Jails and Convict Settlements . . . . .	15,743
XIX.—Police . . . . .	17,918
XXI.—Education . . . . .	28,948
XXII.—Medical . . . . .	3,221
XXIV.—Agriculture . . . . .	4,036
XXVI.—Miscellaneous Departments . . . . .	†2,405
XXVII.—Currency . . . . .	*62
XXX.—Civil Works . . . . .	*53,008
XXXIII.—Receipts-in-aid of Superannuation . . . . .	*17,485
XXXIV.—Stationery and Printing . . . . .	*3,725
XXXV.—Miscellaneous . . . . .	†39,945
Total . . . . .	17,79,027

*N.B.*—The expenditure corresponding to the receipts prefixed by asterisks stands included in the Appropriation Accounts of the respective subject grants.

The expenditure corresponding to the receipts prefixed by the mark† stands partially included in the Appropriation Account of area grant No. 79—Baluchistan and partially in the subject grants.

## IMPORTANT COMMENTS.

*Quetta Earthquake.*—Appalling damage was caused to life and property by the earthquake that overwhelmed Quetta and surrounding areas in the early morning of 31st May 1935. To deal with the situation and to alleviate the suffering amongst the victims extraordinary measures were quickly adopted by the Government of India.

These measures fell into two main categories, *viz.*, those chargeable to public revenues and those defrayed from charitable funds.

2. His Excellency the Viceroy immediately opened a Fund for relief of sufferers to which the Government of India contributed a sum of Rs. 10 lakhs from public revenues. A supplementary grant of Rs. 40,66,900 was obtained from the Assembly.

and a sum of Rs. 77,000 was met by re-appropriation to meet the emergent expenditure on measures of relief charged to the civil grants for 1935-36. The details are given below :—

	Grants sanctioned.	Actual expenditure. voted and non-voted.
	Rs.	Rs.
(1) Extra Police . . . . .	1,75,000	2,13,261
(2) Hutting, tentage, water supply, lighting, etc. . . . .	15,41,000	13,58,379
(3) Extra Public Health Staff . . . . .	1,23,000	1,33,817
(4) Protection of the City area . . . . .	43,000	38,203
(5) Salvage operations . . . . .	10,14,000	11,41,860
(6) Extra administration, clerical staff and allowances . . . . .	32,000	77,433
(7) Cost of passages by rail and steamers to officials . . . . .	2,000	..
(8) Medical . . . . .	3,000	15,906
(9) Rural reconstruction . . . . .	1,50,000	26,842
(10) Miscellaneous . . . . .	24,000	2,68,275
(11) Cost of services rendered to the Civil Administration excluding the Railway and Posts and Telegraphs Departments by the Military after the earthquake . . . . .	37,000	..
(12) Contribution to the earthquake relief fund . . . . .	10,00,000	10,00,000
Gross Total . . . . .	41,44,000	42,73,976
Reduction made by the Legislative Assembly . . . . .	—100	..
Net Total . . . . .	41,43,900	*42,73,976

3. The defence services estimates bore in the first instance the expenditure on immediate relief to the sufferers and with the approval of the Government of India, Finance Department, the expenditure on relief under the different categories was allocated as follows :—

	Head to which charged.
(a) Government servants in Civil Department . . . . .	(a) 52—Extraordinary.
(b) Government servants in Railway Department . . . . .	(b) & (c) Departments concerned.
(c) Government servants in Posts and Telegraphs Department . . . . .	
(d) Families of Government servants of those Departments . . . . .	(d)†52—Extraordinary.
(e) Non-officials some of whom were in Kalat State . . . . .	(e) 52—Extraordinary.
(f) Defence services personnel—entitled . . . . .	(f) Defence Department.
(g) Do. non-entitled . . . . .	(g) Defence Department.

4. The expenditure on relief incurred by Defence authorities was passed on to the Departments concerned and adjusted on the accounts of the latter either in 1935-36 or in the following year. Vouchers in support of the debits raised by the Defence Department and certificates of audit by the Controller of Military Accounts concerned and of test check by the Director of Audit, Defence Services, could not be furnished, as it was stated that the audit of expenditure for June and July 1935 in which most of the charges were incurred was not conducted and for other months the expenditure had to be allocated on a *pro-rata* basis.

\* Includes Rs. 1,14,421 non-voted expenditure against an appropriation of Rs. 93,500, for which distribution is not available.

† The Government of India have since decided that the expenditure should be debited to the Railway and Posts and Telegraphs Departments respectively and not to the head "52—Extraordinary".

5. The following were some of concessions granted to the sufferers :—

- (i) An advance of one month's pay was granted free of interest to Government servants in the earthquake area, recoverable in twelve instalments.
- (ii) Recovery of house building and conveyance advances was suspended by the Government of India and balances of house building advance due from those killed in the earthquake were written off.
- (iii) A compensatory separation allowance was granted to all Government servants whose families were not allowed to stay in the earthquake area.
- (iv) Free passages to the United Kingdom were granted to Government servants of Non-Asiatic domicile injured in the earthquake and to the members of their families. Also to non-officials of Non-Asiatic domicile whom it was necessary to evacuate from the earthquake area.
- (v) Compensation Pensions and gratuities were granted to the dependants of Government servants killed in the earthquake.
- (vi) Remission of land revenue in the earthquake area in the Quetta Sub-division for 1935-36.
- (vii) Suspension of instalments of taccavi loans due in 1935-36.

6. The expenditure on the earthquake charged in the accounts of 1935-36 was practically confined to relief, temporary housing and salvage, though a beginning was made with clearance. The completion of clearance, the beginning of reconstruction and the final allocation of some items of relief expenditure was made in 1936-37 and will be dealt with in the Appropriation Accounts of that year.

## GRANT NO. 80.—DELHI.

Abstract of Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue	4,35,800	4,41,567	+5,767
Account II.—General Administration			
Non-voted . . . . .	65,848	65,029	—819
Voted { Gross . . . . .	3,53,400	3,67,982	+14,582
{ Deductions . . . . .	..	—1,841	—1,841
{ Net . . . . .	3,53,400	3,66,141	+12,741
Account III.—Administration of Justice			
Non-voted . . . . .	16,100	15,828	—272
Voted { Gross . . . . .	2,77,100	2,71,964	—5,136
{ Deductions . . . . .	—3,600	—3,600	..
{ Net . . . . .	2,73,500	2,68,364	—5,136
Account IV.—Jails and Convict Settlements			
Non-voted . . . . .	1,200	1,208	+8
Voted . . . . .	1,16,400	1,00,216	—16,184
Account V.—Police			
Non-voted . . . . .	58,670	58,453	—217
Voted . . . . .	10,73,000	10,64,781	—8,219
Account VI.—Education			
Voted . . . . .	9,00,200	8,95,639	—4,561
Account VII.—Medical			
Non-voted . . . . .	22,370	22,246	—124
Voted { Gross . . . . .	5,19,000	5,33,367	+14,367
{ Deductions . . . . .	—300	..	+300
{ Net . . . . .	5,18,700	5,33,367	+14,667
Account VIII.—Public Health			
Non-voted . . . . .	41,790	39,390	—2,400
Voted . . . . .	3,17,500	2,97,762	—19,738
Account IX.—Other Expenditure Heads			
Non-voted { Gross . . . . .	27,532	27,051	—481
{ Deductions . . . . .	—1,400	—1,200	+200
{ Net . . . . .	26,132	25,851	—281
Voted { Gross . . . . .	4,80,500	5,12,562	+32,062
{ Deductions . . . . .	..	—681	—681
{ Net . . . . .	4,80,500	5,11,881	+31,381
Totals { Non-voted { Gross . . . . .	2,33,510	2,29,205	—4,305
{ Deductions . . . . .	—1,400	—1,200	+200
{ Net . . . . .	2,32,110	2,28,005	—4,105
{ Gross . . . . .	44,72,900	44,85,840	+12,940
{ Deductions . . . . .	—3,900	—6,122	—2,222
{ Net . . . . .	44,69,000	44,79,718	+10,718

## NOTE.

The excess in the voted section of the grant was caused by sub-heads C. 1 in Account II, A. 4 in Account IV, B. 6 in Account VII, and G. 2 in Account IX, partly counterbalanced by savings in other heads.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

## A.—Land Revenue :

## A. 1.—Charges of Administration :

A. 1 (1).—Pay of Establishments	18,900	18,879	—21
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A. 1 (2).—Other charges			
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O. 6,700 }	9,900	9,644	—256
R. 3,200 }			

Col. 1.—To meet the decree obtained by a Bank against the Nazul Department.

## A. 2.—Land Records :

A. 2 (1).—Pay of Establishments			
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O. 30,900 }	30,770	30,697	—73
R. —130 }			

A. 2 (2).—Other Charges	5,000	4,993	—7
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A. 3.—Works	1,000	909	—91
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## B.—Excise :

B. 1.—Assignments and compensations	3,12,300	3,12,000	—300
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B. 2.—Pay of Establishments			
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O. 10,600 }	10,240	10,228	—12
R. —360 }			

B. 3.—Other Charges			
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O. 33,500 }	34,530	34,167	—363
R. 1,030 }			

## C.—Stamps :

C. 1.—Pay of Establishments	700	657	—43
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C. 2.—Other Charges			
---------------------	--	--	--

O. 7,500 }	9,370	10,417	+1,047
R. 1,870 }			

Cols. 1 and 4.—Larger supply of match excise banderolls than anticipated and payment of discount on increased sale of stamps.

## D.—Forest :

D. 1.—Pay of Establishments	1,200	1,260	+60
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D. 2.—Other Charges			
---------------------	--	--	--

O. 2,800 }	3,060	2,993	—67
R. 260 }			

## E.—Registration :

E. 1.—Pay of Establishments			
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O. 4,600 }	4,700	4,701	+1
R. 100 }			

E. 2.—Other Charges			
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O. 100 }	30	22	—8
R. —70 }			

Transfers from or to other Accounts.

R. —5,900	—5,900	..	+5,900
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Total	4,35,800	4,41,567	+5,767
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## ACCOUNT II.—GENERAL ADMINISTRATION.

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1				2 Rs.	3 Rs.	4 Rs.
<b>A.—Chief Commissioner :</b>						
A. 1.—Pay of Officers						
	Non-voted	O.	35,800	35,850	35,841	—9
		M.	50			
	Voted	O.	11,000	11,400	11,381	—19
		R.	400			
A. 2.—Pay of Establishments						
		O.	47,200	46,850	46,733	—117
		R.	—350			
A. 3.—Allowances, Honoraria and Contingencies						
	Non-voted	O.	7,200	7,073	7,001	—72
		M.	—127			
	Voted	O.	10,700	13,750	13,873	+123
		R.	3,050			
Col. 1.—Cost of tents and additional expenditure on travelling allowance.						
A. 4.—Grants-in-aid, Contributions, etc.						
		O.	600	615	615	..
		M.	15			
<b>B.—Local Fund Audit Charges paid to the audit department.</b>				5,400	5,338	—62
<b>C.—District Administration :</b>						
C. 1.—Pay of Officers						
	Non-voted	O.	23,700	19,000	18,701	—299
		M.	—4,700			
	Voted	O.	67,300	67,077	72,297	+5,220
		R.	—223			
Col. 4.—Leave salary of officers transferred to Punjab.				Debits were not anticipated.		
C. 2.—Pay of Establishments						
		O.	1,49,800	1,46,950	1,46,343	—607
		R.	—2,850			
C. 3.—Allowances, Honoraria, etc.						
	Non-voted	O.	2,000	2,150	1,921	—229
		M.	150			
	Voted	O.	15,000	19,792	19,147	—645
		R.	4,792			
Col. 1.—Transfer travelling allowance of a larger number of officers borrowed from Punjab, than anticipated.						
C. 4.—Contingencies and Supplies and Services						
		O.	47,000	49,000	51,029	+2,029
		R.	2,000			
Col. 4.—Certain debits for purchases during 1934-35 adjusted after the close of the financial year 1935-36.						
C. 5.—Grants-in-aid, contributions, etc.						
		O.	600	1,160	950	—210
		M.	560			
<b>D.—Works :</b>						
D. 1.—Works financed from fund for Economic Development and Improvement of Rural Areas					1,841	+1,841
				Cols. 1 and 4.—As under D. 2.		
D. 2.—Deduct.—Amount transferred from the Fund for Economic Development and improvement of rural areas					—1,841	—1,841
Cols. 1 and 4.—Provision under the above two sub-heads could not be made as the procedure for adjustment was not settled, nor the sub-heads were sanctioned before the close of the year 1935-36.						
Transfers from or to other Accounts						
		R.	—6,819	—6,819	..	+6,819
Totals	{	Non-voted		65,848	65,029	—819
		Voted	Gross	3,53,400	3,67,982	+14,582
			Deductions	..	—1,841	—1,841
			Net	3,53,400	3,66,141	+12,741

## ACCOUNT III.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2 Rs.	3 Rs.	4 Rs.
A.—High Courts and Chief Courts . . .		66,100	66,100	..
B.—Law Officers :				
B. 1.—Pay of Officers				
	O. 11,900 }	11,950	11,950	..
	R. 50 }			
B. 2.—Other Charges				
	O. 5,900 }	2,900	2,799	—101
	R. —3,000 }			
Col. 1.—Less fee paid to lawyers in 1935-36 than before.				
C.—Civil and Sessions Courts :				
C. 1.—Pay of Officers				
	Non-voted O. 36,300 }	15,500	15,564	+64
	M. —20,800 }			
Col. 1.—Posting of a voted officer in place of a Non-voted one.				
	Voted O. 55,400 }	61,958	63,616	+1,658
	R. 6,558 }			
Col. 1.—Pay of the officiating District Judge. Col. 4.—Leave salary of officers transferred to Punjab.				
C. 2.—Pay of Establishments				
	O. 60,400 }	60,500	58,058	—2,442
	R. 100 }			
Col. 4.—Retirement of a few highly paid clerks which was not anticipated.				
C. 3.—Grants-in-aid, Contributions, etc.		600	264	—336
Col. 4.—District Judge was on leave for the major portion of the year.				
C. 4.—Other Charges				
	Non-voted O. 300 }	..	..	..
	M. —300 }			
	Voted	11,800	11,134	—666.
C. 5.—Deduct.—Amount recovered on account of the Punjab share of cost of District and Sessions Judge, Delhi .		—3,600	—3,600	..
D.—Courts of Small Causes :				
D. 1.—Pay of Officers				
	O. 14,400 }	13,800	13,858	+58
	R. —600 }			
D. 2.—Pay of Establishments				
	O. 13,900 }	13,500	13,412	—88
	R. —400 }			
D. 3.—Other Charges				
	O. 2,300 }	1,900	1,784	—116.
	R. —400 }			
D. 4.—Losses				
	R. 4,700	4,700	4,064	—636
Col. 1.—Loss due to defalcations in the Small Cause Court, Delhi. See also para. 2 of Important Comments. Col. 4.—Defalcations reported were less than anticipated. See-Note 3.				
E.—Criminal Courts.				
	O. 35,000 }	25,186	25,189	+3
	R. —9,814 }			
Col. 1.—Reduction in the scale of diet and road money to witnesses in criminal cases.				
Transfers from or to other Accounts.				
	R. 2,806	2,806	..	—2,806
Totals				
	Non-voted	16,100	15,828	—272
	Voted	2,77,100	2,71,964	—5,136
	Gross	2,77,100	2,71,964	—5,136
	Deductions	—3,600	—3,600	..
	Net	2,73,500	2,68,364	—5,136.

## ACCOUNT IV.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—Jails :</b>			
A. 1.—Pay of Officers			
<i>Non-voted</i> . . . . .	1,200	1,208	+8
Voted . . . . .	4,700	4,689	—11
A. 2.—Pay of Establishments			
O. 27,400 }	26,400	25,298	—1,102
R. —1,000 }			
A. 3.—Allowances, Honoraria, etc.			
Voted O. 5,000 }	5,600	5,324	—276
R. 600 }			
A. 4.—Supplies and Services			
O. 66,500 }	49,200	56,407	+7,207
R. —17,300 }			
<i>Col. 1.</i> —Reduction of population in Jail, postponement of purchase of certain tools and fall in prices of foodstuffs. <i>Col. 4.</i> —Unanticipated debits for purchases in the previous year adjusted after the close of the financial year 1935-36.			
A. 5.—Contingencies			
O. 7,500 }	4,000	4,113	+113
R. —3,500 }			
<i>Col. 1.</i> —Savings on the repairs of buildings.			
<b>B.—Jail Manufacture</b>			
O. 5,300 }	7,800	4,385	—3,415
R. 2,500 }			
<i>Col. 1.</i> —Increased activity of the Jail factory. <i>Col. 4.</i> —Adjustment of the cost of supplies to the Jail as reduction of expenditure.			
Transfers from or to other Accounts.			
R. 18,700	18,700	..	—18,700
Totals { <i>Non-voted</i> . . . . .	1,200	1,208	+8
Voted . . . . .	1,16,400	1,00,216	—16,184

## ACCOUNT V.—POLICE.

## A.—District Executive Force—District Police :

## A. 1.—Pay of Officers

<i>Non-voted</i> O. 38,600 }	42,570	42,516	—54
M. 3,970 }			
Voted O. 23,700 }	21,203	21,203	..
R. —2,497 }			

## A. 2.—Pay of Establishments

<i>Non-voted</i> O. 6,000 }	6,200	6,159	—41
M. 200 }			
Voted O. 6,32,800 }	6,16,360	6,15,524	—836
R. —16,440 }			

## A. 3.—Grants-in-aid, Contributions, etc.

<i>Non-voted</i> . . . . .	1,800	1,810	+10
Voted O. 37,000 }	40,833	40,833	..
R. 3,833 }			

ACCOUNT V.—POLICE—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—District Executive Force—District Police— <i>concl'd.</i>			
A. 4.—Other Charges			
Non-voted O. 7,500 } M. 600 }	8,100	7,968	—132
Voted O. 3,67,100 } R. 3,066 }	3,10,166	3,12,433	+2,267
A. 5.—Establishment charges paid to other Governments, Departments, etc.			
R. 3,700	3,700	3,640	—60
<i>Col. 1.</i> —Running charges of viceregal train payable to the Railway Department and the cost of three Range Reserve Assistant Sub-Inspectors.			
B.—Railway Police—Charges paid to the Punjab Government			
O. 68,800 } R. —294 }	68,506	67,648	—858
C.—Police Training Schools			
O. 3,600 } R. —100 }	3,500	3,500	..
Transfers from or to other Accounts			
R. 8,732	8,732	..	—8,732
Totals			
Non-voted . . . . .	58,670	58,453	—217
Voted . . . . .	10,73,000	10,64,781	—8,219

## ACCOUNT VI.—EDUCATION.

A.—Grants-in-aid to Delhi University . . . . .	90,000	90,000	..
B.—Government Professional Colleges—Establishment charges paid to other Governments, Departments, etc.			
O. 1,100 } R. 663 }	1,763	1,763	..
C.—Grants-in-aid to Non-Government Arts Colleges . . . . .	98,600	98,600	..
D.—Government Secondary Schools :			
D. 1.—Pay of Officers			
O. 4,900 } R. —380 }	4,520	4,507	—13
D. 2.—Pay of Establishments			
O. 52,000 } R. —902 }	51,098	50,898	—200
D. 3.—Other Charges	33,700	33,391	—309

ACCOUNT VI.—EDUCATION—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>E.—Grants-in-aid to Non-Government Secondary Schools :</b>			
E. 1.—Recurring Grants			
O. 2,10,900 }	1,96,926	1,97,268	+342
R. —13,974 }			
E. 2.—Building and other non-recurring Grants			
O. 23,000 }	45,272	44,642	—630
R. 22,272 }			
<i>Col. 1.—Building grants to a larger number of Schools than originally anticipated.</i>			
<b>F.—Grants-in-aid to Local Bodies for Secondary Education</b>			
O. 73,200 }	75,048	75,048	..
R. 1,848 }			
<b>H.—Grants-in-aid to Local Bodies for Primary Education :</b>			
H. 1.—Recurring Grants			
O. 2,05,400 }	1,82,591	1,82,556	—35
R. —22,809 }			
<i>Col. 1.—Grants admissible were less than actually estimated.</i>			
H. 2.—Non-Recurring Grants.			
O. 4,000 }	7,050	7,050	..
R. 3,050 }			
<i>Col. 1.—Grants made on a liberal scale.</i>			
<b>I.—Government Special Schools :</b>			
I. 1.—Pay of Establishments			
O. 23,500 }	22,725	23,103	+378
R. —775 }			
I. 2.—Other Charges			
O. 13,300 }	14,075	13,748	—327
R. 775 }			
<b>J.—Grants-in-aid to Non-Government Special Schools.</b>			
O. 2,000 }	9,000	9,000	..
R. 7,000 }			
<i>Col. 1.—Payment of grant to the Deaf and Dumb School.</i>			
<b>K.—General :</b>			
K. 1.—Direction :			
K 1. (1).—Pay of officers	6,900	6,875	—25
K 1. (2).—Pay of establishments.			
O. 1,100 }	1,110	1,101	—9
R. 10 }			
K. 1 (3).—Other Charges			
O. 1,900 }	2,250	2,120	—130
R. 350 }			

ACCOUNT VI.—EDUCATION—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>K.—General—<i>concl'd.</i></b>			
K. 2.—Inspection :			
K. 2 (1).—Pay of Officers.			
O. 12,500 }	11,400	11,187	—213
R. —1,100 }			
K. 2 (2).—Pay of Establishments	14,300	14,194	—106
K. 2 (3).—Other Charges	6,900	7,289	+389
K. 3.—Scholarships			
O. 6,900 }	5,250	5,124	—126
R. —1,650 }			
<i>Col. 1.</i> —Stringent regulations regarding grant of war Scholarships.			
K. 4.—Miscellaneous :			
K. 4 (1).—Pay of Officers	1,200	1,195	—5
K. 4 (2).—Pay of Establishments			
O. 4,800 }	5,120	5,096	—24
R. 320 }			
K. 4 (3).—Other Charges			
O. 8,100 }	9,790	9,884	+94
R. 1,690 }			
<i>Col. 1.</i> —Payment of grants on a more liberal scale.			
Transfers from or to other Accounts			
R. 3,612	3,612	..	—3,612
Total	9,00,200	8,95,639	—4,561

## ACCOUNT VII.—MEDICAL.

## A.—Medical Establishment :

## A. 1.—Pay of Officers

Non-voted	O. 21,600 }	19,650	19,523	—127
	M. —1,950 }			
Voted	O. 21,300 }	21,900	22,911	+1,011
	R. 600 }			

*Col. 4.*—Payment of leave salary to an officer transferred to Punjab and debits received too late.

## A. 2.—Pay of Establishments

O. 6,300 }	11,000	12,354	+1,354
R. 4,700 }			

*Cols. 1 and 4.*—Unanticipated debits for leave salary of officers transferred to the Punjab.

## A. 3.—Allowances and Contingencies

Non-voted	O. 3,200 }	2,120	2,123	+3
	M. —1,080 }			

*Col. 1.*—Less expenditure than anticipated on account of travelling expenses.

Voted	O. 5,700 }	4,700	5,004	+304
	R. —1,000 }			

*Cols. 1 and 4.*—Anticipated reduction in expenditure did not materialise on account of travelling allowance of certain officers called for evidence towards the end of the year.

A. 4.—Grants-in-aid, Contributions, etc.	600	600	..
--	-----	-----	----

ACCOUNT VII.—MEDICAL—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
<b>B.—Hospitals and Dispensaries :</b>				
B. 1.—Pay of Officers				
	O. 16,400 }	17,150	16,396	—754
	R. 750 }			
B. 2.—Pay of Establishments				
	O. 6,450 }	6,100	6,038	—62
	R. —300 }			
B. 3.—Allowances, etc.				
	O. 2,100 }	2,200	1,500	—700
	R. 100 }			
<i>Col. 4.—Discontinuance of allowance of House Surgeons, Hindu Rao and Balak Ram Hospitals.</i>				
B. 4.—Supplies and Services				
	O. 31,600 }	33,600	34,742	+1,142
	R. 2,000 }			
<i>Col. 4.—Increased expenditure due to the Isolation Hospital and increase of indoor patients.</i>				
B. 5.—Contingencies				
	O. 47,400 }	43,900	43,508	—392
	R. —3,500 }			
B. 6.—Grants-in-aid to Medical Institutions.				
	O. 17,000 }	19,661	21,854	+5,193
	R. 2,661 }			
<i>Col. 1.—Payment of grants liberally. Col. 4.—Payment of grants in excess to a certain institution adjusted against the grants due in 1936-37 instead of by recovery in cash.</i>				
B. 7.— <i>Deduct</i> —Amount debited to other Departments		—300	..	+300
<i>Col. 4.—No expenditure incurred during the year for other departments.</i>				
C.—Grants-in-aid for medical purposes				
	O. 3,50,000 }	3,53,400	3,53,400	..
	R. 3,400 }			
D.—Medical Colleges and Schools		14,800	12,660	—2,140
<i>Col. 4.—Debit raised for an amount less than the provision made at the suggestion of the Punjab Government.</i>				
Transfers from or to other Accounts				
	R. —9,411	—9,411	..	+9,411
<hr/>				
Totals	Non-voted	22,370	22,246	—124
	Voted			
	Gross	5,19,000	5,33,367	+14,367
	Deductions	—300	..	+300
	Net	5,18,700	5,33,367	+14,667
<hr/>				

## ACCOUNT VIII.—PUBLIC HEALTH.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>A.—Public Health Establishment :</b>				
<i>A. 1.—Pay of Officers</i>				
	O. 42,400 }	35,935	35,925	—10
	M. —6,465 }			
<i>Col. 1.—Late appointment of the Superintending Engineer, Health Services Division.</i>				
<i>A. 2.—Pay of Establishments</i>		29,100	29,077	—23
<i>A. 3.—Grants-in-aid, Contributions, etc.</i>		600	334	—266
<i>Col. 4.—See A. 1.</i>				
<i>A. 4.—Other Charges</i>				
	Non-voted O. 4,900 }	3,730	3,131	—599
	M. —1,170 }			
<i>Cols. 1 and 4.—See A. 1.</i>				
	Voted O. 4,100 }	4,149	3,964	—185
	R. 49 }			
<b>B.—Grants-in-aid for Public Health purposes</b>				
	Non-voted M. 1,525	1,525	..	—1,525
<i>Col. 1.—Payment of a grant-in-aid to the Joint Water Board under section 13 of the Joint Water Board Act. Col. 4.—Grant was not drawn by the Joint Water Board, in Delhi within the year.</i>				
	Voted O. 1,14,600 }	97,534	99,693	+2,159
	R. —17,066 }			
<i>Col. 1.—See D. 1(3)—Account IX. Col. 4.—Liberal Grants.</i>				
<b>C.—Expenses in connection with epidemic diseases :</b>				
<i>C. 1.—Pay of Establishments</i>		1,200	1,234	+34
<i>C. 2.—Other Charges</i>		12,100	12,082	—18
<b>D.—Bacteriological Laboratory :</b>				
<i>D. 1.—Pay of Establishments</i>				
	O. 5,000 }	5,120	5,116	—4
	R. 120 }			
<i>D. 2.—Other Charges</i>		9,200	9,101	—99
<b>E.—Pasteur Institutes :</b>				
<i>E. 1.—Pay of Officers</i>		600	598	—2
<i>E. 2.—Pay of Establishments</i>				
	O. 400 }	480	482	+2
	R. 80 }			
<i>E. 3.—Supplies and Services and Contingencies.</i>		700	654	—46
<b>F.—Works</b>				
		1,40,500	1,35,761	—4,739
<b>Transfers from or to other Accounts</b>				
	R. 16,817	16,817	..	—16,817
<hr/>				
Totals	Non-voted	41,790	39,390	—2,400
	Voted	3,17,500	2,97,762	—19,738



## ACCOUNT IX.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Irrigation—Najafgarh Jhil	6,000	6,281	+281
B.—Ecclesiastical :			
B. 1.—Pay of Officers			
O.     21,700 }			
M.    —4,700 }	17,000	17,133	+133
Col. 1.—The Chaplain, New Cantonment was posted for a shorter period.			
B. 2.—Pay of Establishments . . .	500	480	—20
B. 3.—Grants-in-aid . . .	400	125	—275
Col. 4.—Reduction in grants.			
B. 4.—Other Charges			
O.     5,300 }			
M.     162 }	5,462	5,898	+436
Col. 4.—Increased Expenditure on cemeteries.			
B. 5.—Deduct—Recoveries . . .	—1,400	—1,200	+200
Col. 4.—Less contribution was received than anticipated.			
C.—Political :			
C. 4.—Other Charges			
O.     3,000 }			
M.    1,170 }	4,170	3,415	—755
Cols. 1 and 4.—Anticipated increase on account of political pension was not drawn.			
D.—Agriculture :			
D. 1.—Horticulture :			
D. 1 (2).—Pay of Establishments			
O.     3,400 }	3,421	3,408	—13
R.     21 }			
D. 1 (3).—Grants-in-aid			
O.    18,000 }	39,100	38,500	—600
R.    21,100 }			
Col. 1.—Transfer of the provision for grant to the New Delhi Municipal Committee for arboricultural purposes from Account VIII—Public Health.—B. Grants-in-Aid for Public Health Purposes—voted.			
D. 1 (4).—Other Charges			
O.     2,000 }	2,390	2,361	—29
R.     390 }			
D. 2.—Veterinary Charges :			
D. 2 (1).—Pay of Establishments . . .	6,000	5,981	—19
D. 2 (2).—Grants-in-aid . . .	7,500	7,500	..
D. 2 (3).—Other Charges			
O.     3,700 }	3,600	4,242	+642
R.    —100 }			
Col. 4.—Purchase of vaccine required urgently to prevent spread of disease among cattle			
D. 3.—Co-operative Credit :			
D. 3 (1).—Pay of Establishments			
O.     8,000 }	7,070	7,087	+17
R.    —930 }			

ACCOUNT IX.—OTHER EXPENDITURE HEADS—*concl.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>D.—Agriculture—<i>concl.</i></b>			
D. 3.—Co-operative Credit— <i>concl.</i>			
D. 3 (2).—Grants-in-aid			
O. 2,500 }	2,520	2,520	..
R. 20 }			
D. 3 (3).—Other Charges			
O. 3,500 }	3,300	3,379	+79
R. —200 }			
D. 3 (4).—Cost of Extension and Im- provement of Co-operative Train- ing and Education in Delhi.	1,800	681	—1,119
<i>Col. 1.</i> —Sub-head opened after the budget had been sanctioned. <i>Col. 4.</i> —Debit raised by the Accountant General, Punjab, for expenditure in 1935-36 was less than the amount provided.			
D. 3(5).— <i>Deduct</i> —Amount transferred from the Fund for the Economic Development and Improvement of Rural Areas :			
R. —1,800	—1,800	—681	+1,119
	<i>Col. 4.</i> —See sub-head D. 3 (4).		
<b>E.—Industries :</b>			
E. 1.—Pay of Officers			
R. 4,750 . . .	4,750	4,700	—50
<i>Col. 1.</i> —Conversion of non-gazetted post into the Gazetted post of the Superintendent of Industries.			
E. 2.—Pay of Establishments			
O. 19,600 }	16,374	16,476	+102
R. —3,226 }			
<i>Col. 1.</i> —See E. 1. above.			
E. 3.—Other Charges			
O. 11,400 }	13,357	12,595	—762
R. 1,957 }			
<i>Col. 1.</i> —Purchase of raw materials in the Industrial School.			
<b>F.—Other Miscellaneous Departments :</b>			
F. 1.—Inspector of Boilers :			
F. 1 (1).—Pay of Officers	7,200	7,270	+70
F. 1 (2).—Pay of Establishments			
O. 1,400 }	1,730	1,690	—40
R. 330 }			
F. 1 (3).—Other Charges			
O. 4,700 }	6,550	5,618	—932
R. 1,850 }			
<i>Col. 1.</i> —Purchase of materials for conducting the examination for wire-men, etc.			
<i>Col. 4.</i> —Late receipt of bills for electric goods and for examinations.			
F. 2.—Charges on Motor Vehicles Act :			
F. 2 (1).—Pay of Officers			
O. 7,200 }	6,520	6,772	+252
R. —680 }			
F. 2 (2).—Pay of Establishments			
O. 5,400 }	5,420	5,418	—2
R. 20 }			
F. 2 (3).—Other Charges			
O. 5,100 }	7,970	8,123	+153
R. 2,870 }			
<i>Col. 1.</i> —Purchase of office furniture, etc., and increase in office rent.			

ACCOUNT IX.— OTHER EXPENDITURE HEADS— *concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2 Rs.	3 Rs.	4 Rs.	
G.—Miscellaneous Charges :					
G. 1.—Grants-in-aid					
O.	1,39,300	1,59,665	1,57,594	—2,071	
S.	25,000				
R.	—4,635				
Col. 1.—Development grant to the Municipal Committee, Delhi.					
G. 2.—Other Expenditure					
O.	49,600	1,98,600	2,04,366	+5,766	
S.	1,44,000				
R.	5,000				
Col. 1.—Mainly for payment of the share of motor tax to the local bodies. Col. 4.—Increase in copying charges and payment of security money especially towards the close of the financial year.					
Surrenders or withdrawals within Account :					
Gross	R. —1,800	—1,800	..	+1,800	
Deductions	R. 1,800	1,800	..	—1,800	
Transfers from or to other Accounts					
	R. —28,537	—28,537	..	+28,537	
Totals	{ Non-voted	Gross	27,532	27,051	—481
		Deductions	—1,400	—1,200	+200
		Net	26,132	25,851	—281
	{ Voted	Gross	4,80,500	5,12,562	+32,062
		Deductions	..	—681	—681
		Net	4,80,500	5,11,881	+31,381

## NOTES.

1. The reappropriation under sub-head 'B' in Account IV was in the wrong direction.
2. The explanations under sub-head C. 4.—Col. 4 in Account II and A. 4.—Col. 4 in Account IV indicate a lack of knowledge about outstanding liabilities on the part of the controlling authorities.
3. Account III, sub-head D. 4. This head is mainly intended to meet the loss resulting from defalcations in the court of the Judge, Small Cause Court, Delhi.

## ACTUAL RECEIPTS.

Major Heads.	Rs.
I.—Customs	*13,720
II.—Taxes on Income	*19,94,099
V.—Land Revenue	14,29,659
VI.—Excise	9,40,989
VII.—Stamps	7,62,227
VIII.—Forest	639
IX.—Registration	62,174
XIV.—Irrigation works for which no capital accounts are kept	1,570
XVI.—Interest	*2 65,286
XVII.—Administration of Justice	86,394
XVIII.—Jails and Convict Settlements	11,704
XIX.—Police	3,059
XXI.—Education	52,955
XXII.—Medical	29,747
XXIII.—Public Health	39,623
XXIV.—Agriculture	1,134
XXV.—Industries	384
XXVI.—Miscellaneous Departments	*2,96,380
XXX.—Civil Works	*2,31,391
XXXIII.—Receipts-in-aid of superannuation	*12,641
XXXIV.—Stationery and Printing	*5,431
XXXV.—Miscellaneous	1,26,209
Total	83,67,415

*N.B.*—The expenditure corresponding to the receipts prefixed by asterisks stands included in the appropriation accounts of the respective subject grants.

## IMPORTANT COMMENTS.

1. *Defalcations*.—In the beginning of May 1934, certain property including a sum of Rs. 1,000 in cash was recovered in connection with a criminal case, and deposited in the Malkhana of a Police Station. The property including the cash was entered in the Malkhana register and the daily diary of the station. It was also noted in a list called the road certificate and sent by the Police Station in the middle of June 1934 to the Prosecuting Deputy Superintendent of Police through a head constable. When the case was decided, and the accused applied for the return of the property including the cash of Rs. 1,000 it was found that the sum of Rs. 1,000 had not been entered in the Malkhana register of the Prosecuting Deputy Superintendent of Police. Departmental enquiries revealed that the amount had been misappropriated by the head constable who took the property and the cash from the Police Station to the office of the Prosecuting Deputy Superintendent of Police. The head constable was tried and sentenced to one year's rigorous imprisonment and to pay a fine of Rs. 1,000 or in default to undergo a further sentence of 6 months' rigorous imprisonment. The misappropriation was rendered possible by neglect of the Police Rules which lay down that property exceeding Rs. 500 should be forwarded as soon as possible to the district headquarters for deposit in the treasury. The Station House Officer did not take prompt steps to deposit the property in the Prosecuting Inspector's Malkhana. The Police Rules further lay down that when an accused is sent up for trial, a charge sheet should be prepared and thoroughly scrutinised by an officer of the prosecuting branch not below the rank of Prosecuting Sub-Inspector. This charge sheet should also be accompanied by a road certificate giving a list of all property received in connection with the case. The Prosecuting Sub-Inspector failed to see that the road certificate was promptly despatched with the property to headquarters. Had the Police Rules been followed, it is probable that the embezzlement would not have taken place. Both the Sub-Inspectors concerned in the matter have been censured for the neglect of their duty.

2. A series of defalcations which occurred in certain courts in 1933 and 1934 came to notice in 1934. Enquiry showed that a sum of Rs. 4,638 received by the Courts in several cases from time to time was not paid into the treasury and was defalcated by three officials. In addition, a sum of Rs. 385, was also defalcated on account of security deposits; this is proposed to be recovered from the security money of one of the culprits. The former amount has been written off by the Government of India as a loss adjustable under Account III—Administration of Justice. D.—Courts of Small Causes. D. 4.—Losses.

Two of the culprits have been dismissed, one having been convicted and sentenced to pay a fine of Rs. 385 while another was sentenced to 6 months' rigorous imprisonment. The third is under suspension and criminal proceedings are still pending in the court. Disciplinary action against the Departmental officers concerned is also under consideration.

It may also be mentioned that there was a temporary misappropriation to the extent of Rs. 9,200 in the same courts. This amount was deposited into the treasury long after its receipt in the courts as a deposit money.

## GRANT No. 81.—AJMER-MERWARA.

Abstract of Accounts.		Final	Actual	Excess +
		Appropriation.	Expenditure.	Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue				
Non-voted	.	39,300	39,212	—88
Voted	{ Gross . . .	2,30,200	2,29,160	—1,040
	{ Deductions . .	—9,600	—8,737	+863
	{ Net . . .	2,20,600	2,20,423	—177
Account II.—General Administration				
Non-voted	.	43,450	43,450	..
Voted	{ Gross . . .	93,000	96,438	+3,438
	{ Deductions . .	..	—653	—653
	{ Net . . .	93,000	95,785	+2,785
Account III.—Police				
Non-voted	.	24,420	24,734	+314
Voted	.	3,81,900	3,81,841	—59
Account IV.—Education				
Non-voted	.	100	194	+94
Voted	.	4,48,100	4,35,476	—12,624
Account V.—Other Expenditure heads				
Non-voted	.	40,725	41,476	+751
Voted	{ Gross . . .	3,27,400	3,26,664	—736
	{ Deductions . .	..	—4,890	—4,890
	{ Net . . .	3,27,400	3,21,774	—5,626
<hr/>				
Totals	{ Non-voted . . .	1,47,995	1,49,066	+1,071
	{ Voted . . .	14,80,600	14,69,579	—11,021
	{ Gross . . .	..	—14,280	—4,680
	{ Deductions . .	—9,600	..	..
	{ Net . . .	14,71,000	14,55,299	—15,701

## NOTE.

The sub-head C in Account IV is mainly responsible for the final savings in the voted section of the grant.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
A.—Land Revenue—Charges of Administration :				
A. 1.—Pay of Officers				
	O. 9,500	10,258	10,106	—152
	R. 758 }			
A. 2.—Pay of Establishments				
	O. 30,700	29,840	29,786	—54
	R. —860 }			
A. 3.—Other Charges				
	O. 7,900	8,250	8,213	—37
	R. 350 }			
A. 4.— <i>Deduct.</i> —Amount recovered from Wards' Estates				
	O. —9,500	—8,758	—8,688	+70
	R. 742 }			

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

## B.—Land Revenue—Land Records :

## B. 1.—Pay of Establishments

O.	54,000	}	.	54,560	54,552	—8
R.	560					

## B. 2.—Other Charges

O.	7,400	}	.	7,210	7,201	—9
R.	—190					

## C.—Commission on Land Revenue Collections

O.	10,000	}	.	8,797	8,797	..
R.	—1,203					

D.—Land Revenue—Assignments and Com-  
pensations

<i>Non-voted</i>	.	.	.	.	3,000	3,000	..
Voted	O.	5,100	}	.	8,030	8,035	+5
	S.	2,900					
	R.	30					

*Col. 1.*—Debits by the Military Department on account of land revenue assignment.

## E.—Excise :

## E. 1.—District Executive Establishment :

## E. 1 (1).—Pay of Officers

O.	3,700	}	.	3,720	3,720	..
R.	20					

## E. 1 (2).—Pay of Establishments

O.	15,600	}	.	15,488	15,486	—2
R.	—112					

## E. 1 (3).—Other Charges

O.	5,100	}	.	4,912	4,910	—2
R.	—188					

## F.—Stamps :

## F. 1.—Non-Judicial :

## F. 1 (1).—Pay of Establishments

O.	600	}	.	550	550	..
R.	—50					

## F. 1 (2).—Other Charges

O.	3,300	}	.	3,320	3,134	—186
R.	20					

## F. 2.—Judicial . . . . . 1,800 1,831 +31

## G.—Forests :

## G. 1.—Conservancy, Maintenance and Regeneration.

<i>Non-voted</i>	O.	9,000	}	.	35,100	35,076	—24
	M.	26,100					

*Col. 1.*—Increased expenditure for payment of rent of leased forest and payment to share holders in forest managed by Government due to a change in calculation.

Voted	O.	35,600	}	.	35,850	35,793	—57
	S.	300					
	R.	—50					

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>G.—Forests—<i>concl'd.</i></b>			
G. 2.—Establishments :			
G. 2 (1).—Pay of Officers			
O. 9,300	9,940	9,936	—4
S. 300			
R. 340			
G. 2 (2).—Pay of Establishments			
O. 17,900	17,615	17,614	—1
R. —285			
G. 2 (3).—Other Charges			
O. 6,300	6,995	6,984	—11
S. 400			
R. 295			
G. 2 (4).— <i>Deduct.</i> —Share of Establish- ment Charges transferred to 52-A	—100	—49	+51
<i>Col. 4.</i> —Due to adjustment after the close of the year.			
G. 3.—Interest on Forest Capital Outlay	1,200	1,136	—64
G. 4.—Share of Capital Charges financed from Ordinary Revenues	200	148	—52
<b>H.—Registration :</b>			
H. 1.—Pay of Establishments			
O. 2,200	2,300	2,288	—17
R. 100			
H. 2.—Other Charges			
O. 100	90	81	—9
R. —10			
Surrenders or withdrawals within the Account			
Gross R. 742	742	..	—742
Deductions R. —742	—742	..	+742
Transfers from or to other Accounts			
R. —267	—267	..	+267
Totals			
{ Non-voted . . . . .	39,300	39,212	—88
{ Voted . . . . .			
{ Gross . . . . .	2,30,200	2,29,160	—1,040
{ Deductions . . . . .	—9,600	—8,737	+863
{ Net . . . . .	2,20,600	2,20,423	—177

## ACCOUNT II.—GENERAL ADMINISTRATION.

<b>A.—Chief Commissioner :</b>			
A. 1.—Pay of Establishments			
O. 700	670	672	+2
R. —30			
A. 2.—Other Charges			
O. 800	560	543	—17
R. —240			
<b>B.—District Establishments :</b>			
B. 1.—Pay of Officers			
Non-voted O. 40,500	40,450	40,447	—3
M. —50			
Voted O. 13,700	12,555	12,555	..
R. —1,145			

ACCOUNT II.—GENERAL ADMINISTRATION—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.		
1		2	3	4		
		Rs.	Rs.	Rs.		
B.—District Establishments— <i>concl'd.</i>						
B. 2.—Pay of Establishments						
	O. 60,000	62,260	62,221	—39		
	R. 2,260					
B. 3.—Allowances, Honoraria, etc.						
Non-voted	O. 3,200	3,000	3,003	+3		
	M. —200					
Voted	O. 2,700	3,525	3,512	—13		
	R. 825					
B. 4.—Contingencies						
	O. 15,100	17,010	16,935	—75		
	R. 1,910					
B. 6.— <i>Deduct</i> —Amount recovered from Chowkidari Fund						
	R. —730	—730	—653	+77		
Col. 4.—The excess remained uncovered by appropriation through oversight.						
Surrenders or withdrawals within the Account						
Gross	R. —730	—730	..	+730		
Deductions	R. 730	730	..	—730		
Transfers from or to other Accounts						
	R. —2,850	—2,850	..	+2,850		
Totals	{	Non-voted .	43,450	43,450	..	
		Voted .	Gross .	93,000	96,438	+3,438
			Deductions .	..	—653	—653
			Net .	93,000	95,785	+2,785

## ACCOUNT III.—POLICE.

## A.—District Executive Force, District Police :

A. 1.—Pay of Officers				
Non-voted				
	O. 11,900	18,290	18,284	—6
	M. 6,390			

*Col. 1.*—Appointment of an additional Superintendent of Police.

Voted				
	O. 4,300	16,100	13,368	—2,732
	S. 8,600			
	R. 3,200			

*Col. 1.*—Pay and leave salary of an additional Deputy Superintendent of Police, and the extra provision required for the appointment of a Deputy Superintendent on higher pay consequent on the permanent incumbents' proceeding on leave. *Col. 4.*—Due to non-adjustment of leave salary of an officer as it was later decided to debit the same to the Punjab Government.

## A. 2.—Police Force

O. 2,61,400				
	S. 13,000	2,74,050	2,74,220	+170
	R. —350			

*Col. 1.*—Appointment of special staff to watch the movement of suspects, and in connection with the shooting of a Police officer.

## A. 3.—Other Establishments

O. 14,300				
	S. 900	15,200	15,174	—26



ACCOUNT III.—POLICE—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—District Executive Force, District Force—<i>concl'd.</i></b>			
A. 4.—Allowances, Honoraria, etc.			
Non-voted O. 2,100 } .	5,030	5,353	+323
M. 2,930 }			
<i>Col. 1.</i> —Travelling allowance and local allowance of the Additional Superintendent of Criminal Investigation Department. <i>Col. 4.</i> —Provision for transfer travelling allowance of the Additional Superintendent on reversion not made in the Budget under a misapprehension that it would be debited to United Provinces Government.			
Voted O. 27,200 }	37,950	38,185	+235
S. 12,000 }			
R. —1,250 }			
<i>Col. 1.</i> —Increased expenditure on travelling and other allowances of the temporary Criminal Investigation Department Staff sanctioned in the case, connected with shooting of a Police officer.			
A. 5.—Supplies and Services and Contingencies			
O. 36,500 }	40,350	40,894	+544
S. 3,700 }			
R. 150 }			
<i>Col. 1.</i> —Increased expenditure on telephones, postage, and other items due to temporary Criminal Investigation Department Staff sanctioned.			
A. 6.—Grants-in-aid, Contributions, etc.			
O. 600 }	1,100	1,097	—3
M. 500 }			
Transfers from or to other Accounts			
R. —1,750	—1,750	..	+1,750
Totals			
Non-voted . . .	24,420	24,734	+314
Voted . . .	3,81,900	3,81,841	—59

## ACCOUNT IV.—EDUCATION.

**A.—University—Government Arts Colleges :****A. 1.—Pay of Officers**

O. 61,300 }	61,420	61,465	+45
R. 120 }			

**A. 2.—Pay of Establishments**

O. 20,000 }	20,080	20,033	—47
R. 80 }			

**A. 3.—Other Charges**

6,200	6,168	—32
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**B.—Government Secondary Schools :****B. 1.—Pay of Officers**

O. 15,200 }	16,060	16,053	—7
R. 860 }			

**B. 2.—Pay of Establishments**

O. 97,900 }	1,00,170	1,00,217	+47
S. 2,000 }			
R. 270 }			

**B. 3.—Other Charges**

12,000	12,045	+45
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ACCOUNT IV.—EDUCATION—*concl'd.*

## Major Head and Sub-head.

Final  
Appropriation.Actual  
Expenditure.Excess +  
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

## C.—Grants-in-aid to Non-Government Secondary Schools

O.	95,600	}	.	95,280	82,188	—13,092
R.	—320					

*Col. 4.*—Non-payment of building grant of Rs. 12,000 to a school in Beawar, as no completion certificate was received till the last day of the year. Payment of Rs. 880 and Rs. 208 authorised on account of Provident Fund charges and grant-in-aid remained undrawn by the managements of two Schools, in Ajmer and Kckri.

## D.—Government Primary Schools :

## D. 1.—Pay of Establishments

O.	68,200	}	.	69,800	69,679	—121
S.	1,400					
R.	200					

D. 2.—Other Charges	.	.	.	4,800	4,740	—60
---------------------	---	---	---	-------	-------	-----

## E.—Grants-in-aid to Non-Government Primary Schools

.	.	.	.	2,000	2,000	..
---	---	---	---	-------	-------	----

## F.—Government Special Schools :

## F. 1.—Pay of Officers

O.	4,000	}	.	4,020	4,024	+4
R.	20					

## F. 2.—Pay of Establishments

O.	15,000	}	.	15,500	15,487	—13
S.	500					

## F. 3.—Other Charges

Non-voted M.	100			100	194	44
--------------	-----	--	--	-----	-----	----

*Col. 4.*—The expenditure on travelling allowance of an officer of the Indian Police Service was wrongly provided for under voted instead of under non-voted section.

Voted O.	2,000	}	.	1,900	1,803	—97
R.	—100					

## G.—General :

## G. 1.—Inspection :

## G. 1 (1)—Pay of Officers

O.	8,000	}	.	7,930	7,930	—1
R.	—70					

## G. 1 (2)—Pay of Establishments

O.	10,900	}	.	11,640	11,588	—52
R.	740					

## G. 1 (3)—Other Charges

O.	9,600	}	.	9,460	9,520	+233
R.	—140					

## G. 2.—Scholarships

O.	11,200	}	.	11,550	11,550	—
R.	—650					

## G. 3.—Miscellaneous

O.	300	}	.	300	300	—
R.	—90					

## Transfers from or to other Accounts

R.	—920	.	.	—920	—	—
----	------	---	---	------	---	---

Totals	.	.	{ Non-voted .	.	211	211
			{ Voted .	.	2,457	2,457

## ACCOUNT V.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final, Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—Administration of Justice :</b>			
<b>A. 1.—Law Officers</b>			
O. 5,300 } S. 4,200 } R. —700 }	8,800	8,797	—
<i>Col. 1.—Entertainment of Special Advocates in the Dogra Shooting case.</i>			
<b>A. 2.—Judicial Commissioner :</b>			
<b>A. 2 (1).—Pay of Establishments</b>			
O. 3,000 } R. —210 }	2,790	2,812	+22
<b>A. 2 (2).—Other Charges</b>			
<i>Non-voted</i> . . . . .	2,000	1,993	—7
Voted O. 1,500 } R. —90 }	1,410	1,406	—4
<b>A. 3.—Civil and Sessions Courts :</b>			
<b>A. 3 (1).—Pay of Officers</b>			
O. 30,900 } R. —2,150 }	28,750	28,606	—144
<b>A. 3 (2).—Pay of Establishments</b>			
O. 33,000 } R. —300 }	32,700	32,688	—12
<b>A. 3 (3).—Other Charges</b>			
O. 3,500 } R. —165 }	3,335	3,405	+70
<b>A. 4.—Courts of Small Causes :</b>			
<b>A. 4 (1).—Pay of Officers</b>			
O. 8,400 } R. 1,445 }	9,845	9,843	—2
<i>Col. 1.—Adjustment of leave salary.</i>			
<b>A. 4 (2).—Pay of Establishments</b>			
O. 8,400 } R. 2,100 }	10,500	10,489	—11
<i>Col. 1.—Leave salary and changes in personnel.</i>			
<b>A. 4 (3).—Other Charges</b>			
O. 900 } R. 132 }	1,032	1,005	—27
<b>A. 5.—Criminal Courts :</b>			
<b>A. 5 (1).—Pay of Officers</b>			
O. 5,300 } R. —60 }	5,240	5,239	—1
<b>A. 5 (2).—Pay of Establishments</b>			
O. 11,100 } R. 300 }	11,400	11,355	—45
<b>A. 5 (3).—Other Charges</b>			
O. 5,900 }	6,435	6,987	—148

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1				2	3	4
				Rs.	Rs.	Rs.
<b>B.—Jails :</b>						
B. 1.—Pay of Officers						
Non-voted	O.	1,800	}	1,790	1,792	+2
	M.	—10				
Voted	O.	3,300	}	..	..	..
	R.	—3,300				
<i>Col. 1.</i> —Conversion of the post of the Superintendent, Jail, from a Gazetted to a non-Gazetted.						
B. 2.—Pay of Establishments						
	O.	15,800	}	24,011	24,023	+12
	S.	2,700				
	R.	5,511				
<i>Col. 1.</i> —See B. 1 voted. Also due to change in personnel and adjustment of leave salary of an officer on foreign service.						
B. 3.—Allowances, etc.						
	O.	100	}	454	456	+ 2
	R.	354				
B. 4.—Dietary, Clothing, Bedding charges and other Supplies and Services						
	O.	25,100	}	19,085	19,217	+132
	R.	—6,015				
<i>Col. 1.</i> —Low expenditure due to the decrease in the number of prisoners.						
B. 5.—Contingencies						
	O.	400	}	440	440	..
	R.	40				
<b>C.—Jail Manufacture :</b>						
C. 1.—Pay of Establishments						
	O.	400	}	420	420	..
	R.	20				
C. 2.—Other Charges						
	O.	4,600	}	1,080	1,080	..
	R.	—3,520				
<i>Col. 1.</i> —Low expenditure on raw material due to less demands for Jail manufactured articles.						
<b>D.—Ecclesiastical :</b>						
D. 1.—Ecclesiastical Establishments :						
D. 1 (1). Pay of Officers						
	O.	8,400	}	8,335	8,745	+410
	M.	—65				
D. 1 (2).—Pay of Establishments						
	O.	1,000	}	970	970	..
	M.	—30				
D. 1 (3).—Other Charges						
	O.	2,800	}	2,820	3,322	+502
	M.	20				
<i>Col. 4.</i> —Transfer travelling allowance of the new Chaplain. Through an oversight no funds were provided.						
D. 2.—Cemetery Establishments :						
D. 2 (1).—Pay of Establishments						
				1,000	1,008	+8

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>E.—Medical :</b>			
E. 1.—Medical Establishments :			
E. 1 (1).—Pay of Officers			
Non-voted O. 25,500 } .	20,000	19,828	—172
M. —6,500 }			
Col. 1.—Appointment of an officer on lower pay.			
Voted O. 20,100 } .	22,400	22,379	—21
S. 2,000 }			
R. 300 }			
E. 1 (2).—Pay of Establishments			
O. 7,800 } .	7,850	7,862	+12
R. 50 }			
E. 1 (3).—Other Charges			
Non-voted O. 500 } .	2,700	2,684	—16
M. 2,200 }			
Col. 1.—Unanticipated transfer travelling allowance and the cost of passage of an officer			
Voted O. 2,900 } .	3,400	3,526	+126
S. 500 }			
E. 2.—Hospitals and Dispensaries :			
E. 2 (1).—Pay of Establishments			
O. 23,300 } .	23,350	23,782	+432
R. 50 }			
E. 2 (2).—Other Charges			
O. 14,600 } .	15,780	15,642	—138
S. 600 }			
R. 580 }			
E. 3.—Grants-in-aid for Medical Purposes			
O. 3,500 } .	3,540	3,540	..
R. 40 }			
E. 4.—Mental Hospital :			
E. 4 (1).—Establishment charges paid to other Governments, Departments, etc.			
O. 4,500 } .	3,700	3,707	+7
R. —800 }			
E. 4 (2).—Other Expenditure . . .	100	94	—6
<b>F.—Public Health :</b>			
F. 1.—Pay of Establishments			
O. 3,800 } .	4,200	4,190	—10
R. 400 }			
F. 2.—Other Charges			
O. 600 } .	850	852	+2
R. 250 }			
<b>G.—Agriculture :</b>			
G. 1.—Veterinary Charges—Establishment Charges paid to other Governments; Departments, etc.			
Non-voted O. 500 } .	1,110	1,134	+24
M. 610 }			
Voted O. 300 } .	350	313	—37
R. 50 }			

ACCOUNT V.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Rs.	Rs.	Rs.	
<b>G.—Agriculture—<i>concl'd.</i></b>			
G. 2.—Co-operative Credit :			
G. 2 (1).—Pay of Officers			
O. 3,500			
R. 150	3,650	3,664	+14
G. 2 (2).—Pay of Establishments			
O. 15,200			
S. 7,000	21,825	21,802	—23
R. —375			
<i>Col. 1.</i> —Payment of arrear pay to the Registrar, Co-operative Society and staff, consequent of certain promotions given with retrospective effect from 21st April 1931.			
G. 2 (3).—Other Charges			
O. 5,900			
R. —300	5,600	5,576	—24
G. 2 (4).—Grants-in-aid			
O. 8,000			
R. —30	7,970	7,970	..
<b>H.—Museum :</b>			
H. 1.—Pay of Establishments			
O. 4,700			
R. —290	4,410	4,418	+3
H. 2.—Allowances, etc.,			
O. 200			
R. —45	155	150	—5
H. 3.—Other Charges	100	100	..
<b>I.—Other Miscellaneous Departments :</b>			
I. 1.—Pay of Officers			
O. 7,200			
R. 170	7,370	7,370	..
I. 2.—Pay of Establishments			
O. 1,200			
R. 20	1,220	1,221	+1
I. 4.—Other Charges			
O. 100			
R. —30	70	68	—2
<b>J.—Miscellaneous Charges :</b>			
J. 1.—Grants-in-aid	13,500	13,500	..
J. 2.—Other Charges			
O. 2,400			
R. 96	2,496	2,485	—11
<b>K.—Rural Development :</b>			
K. 1.—Expenditure on Scheme for rural development			
R. 4,540	4,540	4,890	+350
<i>Col. 1.</i> —To meet expenditure on Rural Development Schemes. <i>Col. 4.</i> —The excess remained uncovered by appropriation through oversight.			
K. 2.— <i>Deduct</i> —Amount transferred from the Fund for economic development and improvement of rural areas			
R. —4,540	—4,540	—4,890	—350
Surrenders or withdrawals within the Account			
Gross R. —4,540	—4,540	..	+4,540
Deductions R. 4,540	4,540	..	—4,540
Transfers from or to other Accounts			
R. 5,787	5,787	..	—5,787
Totals			
Non-voted	40,725	41,476	+751
Voted	3,27,400	3,26,664	—736
Gross			
Deductions		—4,890	—4,890
Net	3,27,400	3,21,774	—5,626

## ACTUAL RECEIPTS.

Major heads.	Rs.
II.—Taxes on Income . . . . .	*4,38,444
V.—Land Revenue . . . . .	3,15,523
VI.—Excise . . . . .	7,04,105
VII.—Stamps . . . . .	3,00,602
VIII.—Forest . . . . .	86,153
IX.—Registration . . . . .	14,735
XVI.—Interest . . . . .	*16,558
XVII.—Administration of Justice . . . . .	22,014
XVIII.—Jails and Convict Settlements . . . . .	5,918
XIX.—Police . . . . .	3,969
XXI.—Education . . . . .	58,069
XXII.—Medical . . . . .	239
XXIII.—Public Health . . . . .	128
XXIV.—Agriculture . . . . .	50
XXVI.—Miscellaneous Departments . . . . .	24,044
XXVII.—Currency . . . . .	56
XXXIII.—Receipts-in-aid of Superannuation . . . . .	*8,355
XXXIV.—Stationery and Printing . . . . .	*7,422
XXXV.—Miscellaneous . . . . .	6
Total . . . . .	20,06,390

N.B.—The expenditure corresponding to the receipts prefixed by asterisks stands included in the Appropriation Accounts of the respective subject grants.

## IMPORTANT COMMENT.

*Defalcation.*—A clerk in a Government High School used to receive from time to time the tuition fees collected by the various teachers from the students of the school. The amounts were to be entered in the cash book and then remitted to the treasury under Challans prepared by him and duly signed by the Head Master.

Early in October 1932, while the clerk concerned was on casual leave, it was noticed that certain figures in the cash book did not tally with those in the Treasury Challan Books. As a result of the investigation by the Audit Department and the local authorities, it was found that the clerk had been in the habit of making short remittances into the treasury of the fees which were also not properly noted in the cash book. The cash book and accounts of the school had for many years remained unchecked by the Inspecting Officers, including the Educational Commissioner with the Government of India who was entrusted with the charge of the post of Superintendent of Education, Delhi and Ajmer-Merwara in addition to his own duties owing the period 1923—31 as a measure of economy. This officer could not carry out the inspection on account of pre-occupation with his other duties. The defalcation of Government money amounted to Rs. 23,140 during the period from the 1st July 1922 to the 30th September 1932. The clerk was prosecuted, convicted and sentenced to rigorous imprisonment. The Head Master, whose negligence in the matter of accounts materially contributed to the loss had retired on pension in May 1932 and under the rules no recovery was possible from him. The amount defalcated has been written off by the Government of India, after crediting a sum of Rs. 167 which was recovered by the Police.

It appears that the defalcation was rendered possible primarily by the non-observance of the rules relating to the maintenance of cash books, by the local authorities who are primarily responsible for the assessment and collection of Government revenue, the maintenance of proper accounts thereof and the verification of the departmental figures of receipts with those adjusted in the books of the Accounts Officer concerned. The cash books and accounts of the school also remained unchecked by the Inspecting Officers for a large number of years, as stated in the second sub-paragraph above.

To prevent a repetition of such cases, the Government of India have asked the Local Administrations to impress upon all inspecting officers the necessity of observing the relevant Code Rules which contemplate a careful examination of all account books of the schools and colleges periodically by them. Head Masters and Principals have also been required to examine and check carefully the accounts of their schools and colleges at regular intervals and the Inspecting Officers have to see that this check by the heads of institutions is properly carried out and to submit a detailed report on these matters in their inspection reports.



## GRANT No. 82. —ANDAMAN AND NICOBAR ISLANDS.

See also Commercial Appendix.

Abstract of Accounts.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
Account I.—Convict Settlement Charges					
	<i>Non-voted</i>	1,20,020	1,19,703	—317	
Voted	{ Gross . . .	22,87,900	23,48,884	+60,984	
	{ Deductions . . .	—5,16,600	—6,08,501	—91,901	
	{ Net . . .	17,71,300	17,40,383	—30,917	
Account II.—Forests					
<i>Non-voted</i>	{ Gross . . .	97,790	98,631	+841	
	{ Deductions . . .	—60	—297	—237	
	{ Net . . .	97,730	98,334	+604	
Voted	{ Gross . . .	10,08,700	10,41,580	+32,880	
	{ Deductions . . .	—77,400	—90,581	—13,181	
	{ Net . . .	9,31,300	9,50,999	+19,699	
Account III.—Other Expenditure Heads		16,400	11,986	—4,414	
Totals	{ <i>Non-voted</i>	{ Gross . . .	2,17,810	2,18,334	+524
		{ Deductions . . .	—60	—297	—237
		{ Net. . .	2,17,750	2,18,037	+287
	{ Voted	{ Gross . . .	33,13,000	34,02,450	+89,450
		{ Deductions . . .	—5,94,000	—6,99,082	—1,05,082
		{ Net . . .	27,19,000	27,03,363	—15,632

## NOTE.

No amount was surrendered out of the savings in the voted section of the grant. There has, however, been an improvement in the percentage of savings this year, viz., —0·57 as compared with the results of the last year, viz., —7·08 which was reduced to —1·9 by surrendering a portion of the savings. The reappropriation under A. 3—voted in Account I, was in the wrong direction.

## ACCOUNT I.—CONVICT SETTLEMENT CHARGES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving.—
1,	2	3	4
	Rs.	Rs.	Rs.
<b>A.—Superintendence :</b>			
A. 1.—Pay of Officers			
Non-voted O. 63,900 }	43,850	43,780	—70
M. —20,050 }			
Col. 1.—Posting of a voted officer in place of a non-voted one.			
Voted O. 26,900 }	46,600	46,062	—538
R. 19,700 }			
Col. 1.—See A. 1.—non-voted. Also due to the appointment of an Assistant Accounts officer, posting of a senior officer, grant of special pay for settlement operations and adjustment of leave salary.			
A. 2.—Pay of Establishments			
O. 95,300 }	1,02,800	1,02,735	—65
R. 7,500 }			
A. 3.—Allowances and Expenses			
Non-voted O. 8,800 }	5,360	5,306	—54
M. —3,440 }			
Col. 1.—See A. 1.—non-voted.			
Voted O. 74,000 }	76,590	73,856	—2,734
R. 2,590 }			
A. 4.—Grants-in-aid, Contributions, etc.			
Non-voted O. 1,900 }	1,260	1,254	—6
M. —640 }			
Voted O. 11,600 }	12,450	12,441	—9
R. 850 }			
A. 5.—Passages for Families of Self-supporters			
O. 5,700 }	6,500	6,169	—331
R. 800 }			
<b>B.—Medical :</b>			
B. 1.—Pay of Officers			
Non-voted O. 14,300 }	13,790	13,785	—5
M. —510 }			
Voted O. 28,100 }	28,800	28,509	—291
R. 700 }			
B. 2.—Pay of Establishments			
O. 36,600 }	34,840	34,730	—110
R. —1,760 }			
B. 3.—Allowances and Contingencies			
Non-voted O. 2,500 }	4,520	4,512	—8
M. 2,020 }			
Col. 1.—Study leave passage to the United Kingdom of an officer and the transit travelling expenses of another.			
Voted O. 16,100 }	17,550	17,029	—521
R. 1,450 }			
B. 4.—Medical Supplies			
O. 49,600 }	43,100	44,162	+1,062
R. —6,500 }			
Col. 4.—Adjustment of bills not anticipated during the year.			
B. 5.—Grants in-aid, Contributions, etc. :			
O. 500 }	..	..	..
M. —500 }			

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>C.—Police :</b>				
C. 1.—Pay of Officers				
Non-voted	O. 11,700 }	11,860	11,829	—31
	M. 160 }			
Voted	O. 4,800 }	6,860	6,314	—546
	R. 2,060 }			
<i>Col. 1.—Leave salaries and other extra cost on leave arrangements.</i>				
C. 2.—Pay of Establishments				
	O. 2,13,700 }	2,16,000	2,15,903	—97
	R. 2,300 }			
C. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 1,100 }	1,320	1,262	—58
	M. 220 }			
Voted	O. 25,700 }	25,800	26,968	+1,368
	R. —100 }			
<i>Col. 4.—Adjustment on account of Railway passes to men proceeding on leave not anticipated during the year.</i>				
C. 4.—Ordnance Supplies				
	O. 7,000 }	7,300	7,640	+340
	R. 300 }			
C. 5.—Other Supplies				
	O. 9,200 }	13,500	13,337	—163
	R. 4,300 }			
<i>Col. 1.—Decision of the Government of India to debit the cost of clothing of Police Force under this head instead of under C. 6.—Clothing where provision existed.</i>				
C. 6.—Contingencies				
	O. 5,000 }	6,560	6,507	—53
	R. 1,560 }			
<i>Col. 1.—Mainly due to purchase of bicycles and steel cupboards for confidential documents, increase in rate of milk and entertainment of additional menials.</i>				
C. 7.—Establishment charges paid to other Governments, Departments, etc.				
	O. 600 }	1,100	1,041	—59
	R. 500 }			
C. 8.—Grants-in-aid, Contributions, etc.				
	O. 600 }	620	615	—5
	M. 20 }			
C. 9.—Deduct—Recoveries from Forest Department				
	O. —1,300 }	—1,450	—1,484	—34
	R. —150 }			

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
<b>D.—Marine :</b>				
<i>D. 1.—Pay of Officers</i>				
	O. 9,000 }	8,540	8,537	—3
	M. —460 }			
<i>D. 2.—Pay of Establishments</i>				
	O. 57,600 }	57,000	56,804	—196
	R. —600 }			
<i>D. 3.—Allowances and Contingencies</i>				
<i>Non voted</i>	O. 400 }	1,810	1,798	—12
	M. 1,410 }			
	<i>Col. 1.—Transit travelling expenses of an officer.</i>			
<i>Voted</i>	O. 22,400 }	23,100	22,946	—154
	R. 700 }			
<i>D. 4.—Marine Supplies :</i>				
<i>D. 4 (1).—Gross Charges</i>				
	O. 1,50,200 }	1,63,070	1,53,541	—9,529
	R. 12,870 }			
<i>Col. 4.—Debits for the part expenditure on purchase of new crafts anticipated in the year were received and adjusted in 1936-37.</i>				
<i>D. 4 (2).—Deduct—Recoveries</i>				
	O. —40,000 }	—45,500	—46,390	—890
	R. —5,500 }			
<i>D. 5.—Grants-in-aid, Contributions, etc.</i>				
	O. 600 }	650	619	—31
	M. 50 }			
<b>E.—Commissariat :</b>				
<i>E. 1.—Pay of Officers</i>				
	O. 13,200 }	19,340	19,332	—8
	M. 6,140 }			
<i>Col. 1.—Unexpected adjustment of leave salary of an officer who had served under this administration.</i>				
<i>E. 2.—Pay of Establishments</i>				
	O. 7,400 }	7,170	7,159	—11
	R. —230 }			
<i>E. 3.—Other Charges</i>				
<i>Non-voted</i>	O. 1,200 }	960	958	—2
	M. —240 }			
<i>Voted</i>	O. 2,000 }	2,960	2,927	—33
	R. 960 }			
<i>E. 4.—Supplies :</i>				
<i>E. 4 (1).—Bakery</i>				
	O. 5,000 }	3,400	3,584	+184
	R. —1,600 }			

Col. 1.—Reduction in price of commodities used in the manufacture of bread and in the demand for bread. Col. 4.—Royal Indian Army Service Corps having charged for flour at payment issue rate instead of free issue rate.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>E.—Commissariat—<i>concl'd.</i></b>			
<b>E. 4.—Supplies—<i>concl'd.</i></b>			
E. 4 (2).—Dairy Farm			
O. 20,000 }	20,700	22,416	+1,716
R. 700 }			
<i>Col. 4.</i> —Increase in the rate of milk and grains—debts for the latter supplied by Royal Indian Army Service Corps having been received and adjusted after the close of the year.			
E. 4 (3).—Slaughter House			
O. 17,000 }	16,100	16,071	—29
R. —900 }			
E. 4 (4).—Ice Factory			
O. 11,000 }	12,300	11,553	—747
R. 1,300 }			
E. 4 (5).—Other Charges			
O. 1,05,000 }	1,23,850	1,26,390	+2,540
R. 18,850 }			
<i>Col. 1.</i> —Change in the system introduced by which Medical Department obtained supplies of chickens egg and petty stores on <i>pro forma</i> adjustment. Also abnormal unanticipated increase in the number of volunteer convicts and in the demand for stores supplied to residents and purchase of paddy for the Forest Department. <i>Col. 4.</i> —Reappropriation for providing funds for the excess proposed but not sanctioned.			
E. 4 (6).— <i>Deduct</i> —Recoveries from Military and other Depart- ments			
O. —71,300 }	—78,000	—79,164	—1,164
R. —6,700 }			
E. 5.—Revenue Stores Suspense :			
E. 5 (1).—Charges			
O. 4,000 }	2,000	1,945	—55
R. —2,000 }			
<i>Col. 1.</i> —Cost of certain grains having been directly debited to E. 4 (2)—Dairy Farm.			
E. 5 (2).— <i>Deduct</i> —Issues to other Departments			
O. —4,000 }	—2,000	—1,945	+55
R. 2,000 }			
<i>Col. 1.</i> —See E. 5 (1).			
E. 6.—Grants-in-aid, Contributions, etc.			
O. 600 }	640	631	—9
M. 40 }			
<b>F.—Miscellaneous Establishments (other than Jail Establish' ment):</b>			
<b>F. 1.—Veterinary :</b>			
F. 1 (1).—Pay of Establishments			
O. 4,800 }	5,280	5,273	—7
R. 480 }			
F. 1 (2).—Other Charges			
O. 900 }	1,310	1,310	..
R. 410 }			

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>F.—Miscellaneous Establishments (other than Jail Establishment) :—<i>concl'd.</i></b>			
<b>F. 2.—Education :</b>			
F. 2 (1).—Pay of Establishments			
O. 24,600 }	24,500	24,457	—43
R. —100 }			
F. 2 (2).—Other Charges			
O. 9,900 }	9,400	9,311	—89
R. —500 }			
<b>F. 3.—Treasury, Registration and other Establishments :</b>			
F. 3 (1).—Pay of Officers			
O. 630 }	..	..	..
R. —600 }			
F. 3 (2).—Pay of Establishments			
O. 3,200 }	3,520	3,479	—41
R. 320 }			
F. 3 (3).—Other Charges			
O. 2,100 }	1,540	1,532	—8
R. —560 }			
<b>G.—Miscellaneous Jail Charges :</b>			
G. 1.—Pay of Officers			
<i>Nonvoted</i> M. 370 }	370	363	—7
Voted O. 10,800 }	9,780	9,780	..
R. —1,020 }			
G. 2.—Pay of Establishments			
O. 33,200 }	32,320	32,320	—40
R. —840 }			
G. 3.—Allowances, etc.			
O. 2,200 }	6,250	6,166	—84
R. 4,050 }			
<i>Col. 1.—Passage to the United Kingdom of an officer and travelling expenses of certain officers proceeding on leave.</i>			
G. 4.—Forest Supplies			
O. 5,000 }	6,700	5,084	—1,616
R. 1,700 }			
<i>Col. 1.—Purchase of firewood by the settlement during the last four months of the year in place of old arrangements under which Talabdar Convicts were employed in cutting down from the forests firewood required by the settlement on payment of royalty only.</i>			
<i>Col. 4.—Inability by the Forest Department to supply as much firewood as was necessary.</i>			
G. 5.—Jail Press Supplies	100	60	—40
G. 6.—Clothing			
O. 11,800 }	3,000	2,976	—24
R. —8,800 }			
<i>Col. 1.—See C. 5—Other Supplies.</i>			
G. 7.—Other Supplies			
O. 32,700 }	37,120	36,577	—543
R. 4,420 }			
G. 8.—Subsistence Money			
O. 5,00,000 }	4,91,750	4,92,463	+713
R. —8,250 }			
G. 9.—Contingencies			
O. 49,000 }	56,100	55,447	—653
R. 7,100 }			

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>H.—Charges in connection with S. S. "Maharaja":</b>			
<i>H. 1.—Pay of Officers</i>			
O. 5,400 }	5,130	5,122	—8
M. —270 }			
<i>H. 2.—Pay of Establishments</i>			
R. 11,350	11,350	11,381	+31
<i>Col. 1.—Opening of this sub-head to record expenditure on pay of establishment after submission of the estimate, the provision for this item having been included under "H. 6.—Other Charges".</i>			
<i>H. 3.—Cost of Coal</i>			
O. 50,000 }	59,200	60,470	+1,270
R. 9,200 }			
<i>Col. 1.—Additional trips made by S. S. "Maharaja" to North Andaman, its sailing to Madras via Car Nicobar which required surplus bunker coal at Madras at higher rate and purchase of extra coal for stock at Port Blair to avoid necessity of coaling in more expensive places. Col. 4.—Freight charges on extra coal purchased for stock at Port Blair remained uncovered.</i>			
<i>H. 4.—Charter of Steamer . . .</i>	4,34,200	4,34,199	—1
<i>H. 5.—Indian Port Expenses, Working Expenses and Agency fees at Ports</i>			
O. 80,000 }	75,000	76,988	+1,988
R. —5,000 }			
<i>Col. 4.—Unanticipated more towage and lighter age charges adjusted after the close of the year and also charges for water carriage of extra coal as mentioned under H. 3.</i>			
<i>H. 6.—Other Charges</i>			
O. 21,300 }	9,950	10,872	+922
R. —11,350 }			
<i>Col. 1.—See H. 2.—Pay of Establishment. Col. 4.—Advertisement charges paid by Government of India in connection with the charter of a steamship and messing charges paid for convicts were more than what were anticipated.</i>			
<i>H. 7.—Deduct—Recovery from Forest Department, etc.</i>			
O. —4,00,000 }	—4,78,000	—4,79,518	—1,518
R. —78,000 }			
<i>Col. 1.—Mainly for the increased passage earning due to arrival of more volunteer convicts, shipment of more timber and petrol imported by Marine, Public Works and Settlement in March 1936 and recoveries towards freight on Coal purchased for stock at Port Blair.</i>			
<b>Surrenders or withdrawals within the Account</b>			
Gross R. —88,350	—88,350	..	+88,350
Deductions R. 88,350	88,350	..	—88,350
<b>Transfers from or to other Accounts</b>			
R. 20,040	20,040	..	—20,040
<b>Totals</b>			
Non-voted . . . . .	1,20,020	1,19,703	—317
Voted { Gross . . . . .	22,87,900	23,48,884	+60,984
{ Deductions . . . . .	—5,16,600	—6,08,501	—91,901
{ Net . . . . .	17,71,300	17,40,383	—30,917

## ACCOUNT II.—FORESTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—Conservancy, Maintenance and Regeneration :</b>			
A. 1.—Timber and other produce removed from the Forest by Government Agency			
O. 5,61,000 }			
S. 1,49,000 }	7,45,800	7,45,743	—57
R. 35,800 }			
<i>Col. 1.—Heavy increase in the export of logs and sawn timber and completion of work of overhaul of S. L. Surmai in 1935-36 instead of in 1936-37.</i>			
A. 2.—Timber and other produce removed from the Forest by Consumers or Purchasers			
O. 900 }	850	851	+1
R. —50 }			
A. 3.—Live Stock, Stores and Tools and Plant :			
A. 3 (1).—Feed and Keep of Cattle			
O. 35,000 }	33,870	33,891	+21
R. —1,130 }			
A. 4.—Communications and Buildings :			
A. 4 (1).—Roads and Bridges			
O. 300 }	110	107	—3
R. —190 }			
A. 4 (2).—Buildings			
O. 3,500 }	1,700	1,683	—17
R. —1,800 }			
<i>Col. 1.—Stringent economy in repairs of buildings.</i>			
A. 4 (3).—Other Works			
O. 3,400 }	2,650	2,496	—154
R. —750 }			
A. 5.—Organisation, Improvement and Extension of Forests			
O. 28,000 }	23,990	23,984	—6.
R. —4,010 }			
A. 6.—Miscellaneous			
O. 1,000 }	300	308	+8
R. —700 }			
A. 7.—Suspense			
A. 7 (1).—Stock			
O. 65,000 }	75,400	73,842	—1,558
R. 10,400 }			
<i>Col. 1.—Due to increased activities under head A. 1. which necessitated purchase of extra stores. Col. 4.—Recovery of outstanding work advances late in the year for which funds could not be transferred.</i>			
A. 7 (2).—Deduct—Value of Stores Issued to Works and Other Credits			
O. —77,000 }	—87,400	—89,361	—1,961:
R. —10,400 }			



ACCOUNT II.—FORESTS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>B.—Establishments :</b>			
B. 1.—Services wholly charged to Revenue :			
B. 1 (1).—Pay of Establishments	900	896	—4
B. 1 (2).—Contingencies			
O. 100 }	90	90	..
R. —10 }			
B. 2.—Services charged both to Revenue and Capital :			
B. 2 (1).—Pay of Officers			
Non-voted O. 21,600 }	25,720	25,718	+38
M. 4,120 }			
<i>Col. 1.—Short provision owing to anticipated leave of an officer for eight months which did not fully materialise and increased expenditure due to change of officers.</i>			
Voted O. 40,600 }	39,760	39,420	—280
R. —900 }			
B. 2 (2).—Pay of Establishments			
O. 89,800 }	86,540	86,311	—229
R. —3,260 }			
B. 2 (3).—Allowances, Honoraria, etc.			
Non-voted O. 2,000 }	5,000	4,947	—53
M. 3,000 }			
<i>Col. 1.—Transfer of two new divisional forest officers.</i>			
Voted O. 5,000 }	4,500	4,437	—63
R. —500 }			
B. 2 (4).—Contingencies			
O. 23,000 }	19,610	19,334	—276
R. —3,390 }			
B. 2 (5).—Grants-in-aid, Contribu- tions, etc.			
O. 1,100 }	960	960	..
M. —140 }			
B. 3.—Deduct—Share of Establishment charges transferred to Major Head '52-A'			
Non-voted O. —100 }	—60	—297	—237
M. 40 }			
<i>Col. 4.—Inclusion of the cost of the steel lighter in the works expenditure which was originally excluded by the local authorities.</i>			
Voted O. —400 }	—280	—1,220	—940
R. 120 }			
<i>Col. 4.—See B. 3—non-voted.</i>			
<b>C.—Interest on Forest Capital Outlay</b>			
O. 59,600 }	62,100	62,323	+223
M. 2,500 }			

ACCOUNT II.—FORESTS—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.		
1	2	3	4		
	Rs.	Rs.	Rs.		
D.—Share of Capital Charges financed from Ordinary Revenues (Major head "8-A"):					
D. 1.—India					
Non-voted O. 8,100	4,010	4,643	+633		
M. —4,090					
Col. 1.—Early departure of the working plan officer on leave which reduced the charges for pay and travelling allowances debitable to the head 52-A. Capital.					
Col. 4.—Mainly late adjustment of passage contribution on receipt of information from Government.					
Voted O. 2,200	7,280	8,187	+907		
R. 5,080					
Col. 1.—Towing charges etc. incurred during the year owing to arrival in April 1935 of the steel Lighter paid for in 1934-35.					
Surrenders or withdrawals within the Account					
Gross R. —10,280	—10,280	..	+10,280		
Deductions R. 10,280	10,280	..	—10,280		
Transfers from or to other Accounts					
R. —24,310	—24,310	..	+24,310		
Totals					
	Non-voted	Gross .	97,790	98,631	+841
		Deductions .	—60	—297	—237
		Net .	97,730	98,334	+604
	Voted	Gross .	10,08,700	10,41,580	+32,880
		Deductions .	—77,400	—90,581	—13,181
Net .		9,31,300	9,50,999	+19,699	

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

A.—Excise—Cos<sup>t</sup> of Opium Supplied to Excise Department

O.	9,800	3,700	3,677	—23
R.	—6,100			

Col. 1.—Consumption was reduced by more than half owing to the doubling of the retail selling price of opium.

## B.—Stamps

O.	600	480	450	—30
R.	—120			

## C.—Miscellaneous

O.	6,000	7,950	7,859	—91
R.	1,950			

Col. 1.—Larger amount outstanding against Mappillas on account of Taccavi loans having been written off than was anticipated. Also payment of compensation to persons on account of destruction of their cocoanut trees at the time of settlement work and widening roads.

## Transfers from or to other Accounts

R.	4,270	4,270	..	—4,270
Total		16,400	11,986	—4,414

## ACTUAL RECEIPTS.

Major Heads.	Rs.
II.—Taxes on Income . . . . .	*25,022
V.—Land Revenue . . . . .	60,270
VI.—Excise . . . . .	54,977
VII.—Stamps . . . . .	8,911
VIII.—Forest . . . . .	14,94,845
XVI.—Interest . . . . .	*1,274
XVIII.—Jails and Convict Settlements . . . . .	1,93,415
XIX.—Police . . . . .	549
XXVI.—Miscellaneous Departments . . . . .	*2,055
XXX.—Civil Works . . . . .	*4,920
XXXIII.—Receipts in aid of Superannuation . . . . .	*49
XXXIV.—Stationery and Printing . . . . .	*22
XXXV.—Miscellaneous . . . . .	62
Total . . . . .	<u>18,46,371</u>

*N.B.*—The expenditure corresponding to the receipts prefixed by asterisks stands included in the respective subject grants.

## GRANT No. 83.—RAJPUTANA.

Abstract of Accounts.		Final	Actual	Excess +
1		Appropriation.	Expenditure.	Saving —.
		2	3	4
		Rs.	Rs.	Rs.
Account I.—Police	<i>Non-voted</i> . . . . .	29,790	29,825	+35
	<i>Voted</i> . . . . .	2,95,800	2,97,405	+1,605
Account II.—Political . . . . .		6,03,290	6,00,914	—2,376
Account III.—Other Expenditure	<i>Non-voted</i> . . . . .	1,03,050	1,03,033	—17
	<i>Voted</i> . . . . .	1,03,200	99,573	—3,627
Heads				
Totals	<i>Non-voted</i> . . . . .	7,36,130	7,33,772	—2,358
	<i>Voted</i> . . . . .	3,99,000	3,96,978	—2,022

## ACCOUNT I.—POLICE.

Major Head and Sub-head.			Final	Actual	Excess +
1			Appropriation.	Expenditure.	Saving —.
			2	3	4
			Rs.	Rs.	Rs.
A.—Superintendence :					
A. 1.—Pay of Officers					
	O.	25,700	25,990	25,987	—3
	M.	290			
A. 2.—Police Force					
	O.	1,600	1,630	1,626	—4
	R.	30			
A. 3.—Office Establishment					
	O.	15,400	15,600	15,598	—2
	R.	200			
A. 4.—Allowances, Honoraria, etc.					
	Non-voted O.	3,400	3,200	3,221	+21
	M.	—200			
	Voted O.	2,300	2,830	2,833	+3
	R.	530			
A. 5.—Supplies and Services and Contin- gencies					
	O.	3,600	4,740	2,736	—2,004
	R.	1,140			

*Col. 1.*—Provision for patrolling and postage and telegram charges proved insufficient.

*Col. 4.*—Non-adjustment of bills for patrolling charges, debits for which were not raised by the Railway department during the year.

A. 6.—Grants-in-aid, Contributions, etc. . . . .	600	617	+17
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## B.—District Executive Force—District Police :

B. 1.—Police Force						
	O.	7,800	}	7,870	7,863	—7
	R.	70				
B. 2.—Allowances, Honoraria, etc.						
	O.	1,600	}	1,530	1,531	+1
	R.	—70				
B. 3.—Supplies and Services and Contingencies						
	O.	800	}	750	744	—6
	R.	—50				

ACCOUNT I.—POLICE—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
C.—Railway Police :			
C. 1.—Pay of Officers			
O.     8,700 }	10,730	10,745	+15
R.     2,030 }			
<i>Col. 1.</i> —Adjustment of leave salary of an officer of the United Provinces Government in respect of his service under the Rajputana Administration.			
C. 2.—Police Force			
O.     1,44,500 }	1,40,200	1,40,207	+7
R.     —4,300 }			
C. 3.—Office Establishment			
O.     11,400 }	10,910	10,909	—1
R.     —490 }			
C. 4.—Travelling Allowance			
O.     9,200 }	8,620	8,621	+1
R.     —580 }			
C. 5.—Other Allowances, Honoraria, etc.			
O.     8,700 }	9,485	9,667	+182
R.     785 }			
C. 6.—Supplies and Services			
O.     8,600 }	6,730	6,785	+55
R.     —1,870 }			
<i>Col. 1.</i> —Economy measures.			
C. 7.—Contingencies			
O.     4,100 }	4,735	4,770	+35
R.     635 }			
C. 8.—Amount paid to Bombay, Baroda and Central India Railway as share of rent of Railway Quarters			
O.     35,000 }	36,690	36,894	+204
R.     1,690 }			
D.—Criminal Intelligence Department :			
D. 1.—Police Force			
O.     24,100 }	26,190	26,189	—1
R.     2,090 }			
D. 2.—Office Establishment			
O.     4,900 }	4,950	4,948	—2
R.     50 }			
D. 3.—Allowances, Honoraria, etc.			
O.     1,900 }	2,880	2,883	+3
R.     980 }			
D. 4.—Supplies and Services and Contingencies			
O.     1,300 }	1,610	1,610	..
R.     310 }			
E.—Miscellaneous—Grants-in-aid			
O.     300 }	250	246	—4
R.     —50 }			
Transfers from or to other Accounts			
R.     —3,130	—3,130	..	+3,130
Totals { <i>Non-voted</i> . . . . .	29,790	29,825	+35
{ <i>Voted</i> . . . . .	2,95,800	2,97,405	+1,605

ACCOUNT II.—POLITICAL. (*All Non-voted*).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
<i>A.—Political Agents :</i>			
<i>A. 1.—Pay of Officers</i>			
O. 2,22,100 }	2,06,600	2,06,334	—266
M. —15,500 }			
<i>A. 2.—Pay of Establishments</i>			
O. 1,38,600 }	1,36,830	1,37,060	+230
M. —1,770 }			
<i>A. 3.—Allowances, Honoraria, etc.</i>			
O. 42,300 }	49,720	49,639	—81
M. 7,420 }			
<i>Col. 1.—Transfer travelling allowance of officers and establishment, and adjustment of the cost of passage of an officer.</i>			
<i>A. 4.—Supplies and Services</i>			
O. 14,200 }	11,180	14,130	—50
M. —20 }			
<i>A. 5.—Contingencies</i>			
O. 33,600 }	37,330	37,139	—191
M. 3,730 }			
<i>A. 6.—Grants-in-aid, Contributions, etc.</i>			
O. 1,500 }	2,030	2,038	+8
M. 530 }			
<i>B.—Miscellaneous :</i>			
<i>B. 1.—Mina Corps :</i>			
<i>B. 1 (1).—Pay of Officers</i>			
O. 44,900 }	17,430	17,448	+18
M. —27,470 }			
<i>B. 1 (2).—Pay of Establishments</i>			
O. 69,000 }	70,620	70,615	—5
M. —1,620 }			
<i>B. 1 (3).—Allowances, Honoraria, etc.</i>			
O. 29,200 }	25,770	25,462	—308
M. —3,430 }			
<i>B. 1 (4).—Supplies and Services</i>			
O. 8,500 }	8,960	8,984	+24
M. 460 }			
<i>B. 1 (5).—Contingencies</i>			
O. 6,500 }	4,520	4,483	—37
M. —1,980 }			
<i>Col. 1.—Low expenditure on clothing and kit money due to vacancies and postponement of expenditure on replacement of arms and targets and band articles.</i>			
<i>B. 1 (6).—Grants-in-aid, Contributions, etc.</i>			
O. 1,200 }	130	127	—3
M. —1,070 }			
<i>Col. 1.—Reversion of regular military officers to their units.</i>			
<i>B. 2.—Other Charges</i>			
O. 15,000 }	24,050	22,330	—1,720
M. 9,050 }			
<i>Col. 1.—To meet additional payments on account of refund of custom duty. Col. 4.—Non-adjustment of Order of British India Allowance and certain refund of customs duty not being taken by an Indian State before the close of the year.</i>			
<i>C.—Entertainment charges</i>			
O. 400 }	150	151	+1
M. —250 }			
<i>D.—Refugees and State Prisoners—Kabul Refugees</i>			
M. 4,970 }	4,970	4,974	+4
<i>Col. 1.—Adjustment of expenditure on certain Afghan subjects in Rajputana Budget in accordance with a later decision instead of Ajmer-Merwara under which provision existed for the purpose.</i>			
<i>Total</i>	<u>6,03,290</u>	<u>6,00,914</u>	<u>—2,376</u>

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Land Revenue :			
A. 1.—Pay of Establishments			
O. 4,500 }	4,030	4,060	+30
R. —470 }			
A. 2.—Other Charges			
O. 1,100 }	840	825	—15
R. —260 }			
B.—Excise :			
B. 1.—District Executive Establishment :			
B. 1 (1).—Pay of Establishments			
	1,200	1,198	—2
B. 1 (2).—Other Charges			
O. 100 }	50	46	—4
R. —50 }			
B. 2.—Excise Bureau :			
B. 2 (1).—Pay of Establishments			
O. 20,000 }	19,800	19,816	+16
R. —200 }			
B. 2 (2).—Secret Expenses			
O. 1,000 }	650	651	+1
R. —350 }			
B. 2 (3).—Other Charges			
O. 10,400 }	9,530	9,372	—158
R. —870 }			
C.—Administration of Justice :			
C. 1.—Pay of Officers			
O. 5,600 }	5,620	5,618	—2
R. 20 }			
C. 2.—Pay of Establishments			
O. 1,800 }	1,770	1,768	—2
R. —30 }			
C. 3.—Other Charges			
O. 10,000 }	9,290	9,230	—60
R. —710 }			
D.—Ecclesiastical :			
D. 1.—Pay of Establishments			
O. 400 }	380	380	..
M. —20 }			
D. 2.—Other Charges			
	1,700	1,687	—13
E.—Education :			
E. 1.—Grants to Non-Government Arts Colleges			
O. 53,800 }	53,570	53,569	—1
M. —230 }			

ACCOUNT III.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>E.—Education.—<i>concl'd.</i></b>			
E. 2.—Grants-in-aid to Non-Government Secondary and Primary Schools			
O. 33,600 }	38,190	38,234	+44
R. —410 }			
E. 3.—Scholarships			
O. 700 }	600	600	..
R. —100 }			
<b>F.—Medical:</b>			
F. 1.—Pay of Establishments			
O. 4,300 }	4,000	3,840	—160
R. —300 }			
F. 2.—Other Charges			
O. 400 }	300	297	—3
R. —100 }			
F. 3.—Mental Hospital	300	307	+7
<b>G.—Miscellaneous:</b>			
G. 1.—Pay of Establishments			
O. 900 }	1,430	1,412	—18
R. 530 }			
G. 2.—Other Charges			
Non-voted	47,400	47,397	—3
Voted O. 2,300 }	2,470	2,299	—171
R. 170 }			
Transfers from or to other Accounts			
R. 3,130	3,130	..	—3,130
Totals { Non-voted . . . . .	1,03,050	1,03,033	—17
{ Voted . . . . .	1,03,200	99,573	—3,627

## ACTUAL RECEIPTS.

MAJOR HEADS.	Rs.
II.—Taxes on Income . . . . .	*35,268
V.—Land Revenue . . . . .	6,196
VI.—Excise . . . . .	26,059
VII.—Stamps . . . . .	757
IX.—Registration . . . . .	73
X.—Payments from Indian States . . . . .	*—3,884
XIII.—Irrigation, Navigation, etc. . . . .	*1,06,662
XVI.—Interest . . . . .	*7,215
XVII.—Administration of Justice . . . . .	3,879
XVIII.—Jails . . . . .	328
XIX.—Police . . . . .	60,310
XXI.—Education . . . . .	1,202
XXII.—Medical . . . . .	5,177
XXVI.—Miscellaneous Departments . . . . .	4
XXX.—Civil Works . . . . .	*11,957
XXXIII.—Receipts-in-aid of Superannuation . . . . .	*22,719
XXXIV.—Stationery and Printing . . . . .	*147
XXXV.—Miscellaneous . . . . .	30,811
Total . . . . .	3,14,887

N.B.—The expenditure corresponding to the receipts prefixed by asterisks stands included in the Appropriation Accounts of the respective subject grants.



## GRANT No. 84.—CENTRAL INDIA.

Abstract of Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue			
Non-voted . . . . .	64,691	64,255	—436
Voted . . . . .	36,300	32,305	—3,995
Account II.—Police			
Non-voted . . . . .	13,427	13,329	—98
Voted . . . . .	1,44,500	1,43,227	—1,273
Account III.—Political . . . . .	4,74,801	4,78,331	+3,530
Account IV.—Other Expenditure Heads			
Non-voted . . . . .	61,026	60,757	—269
Voted . . . . .	1,46,200	1,43,880	—2,320
Totals { Non-voted . . . . .	6,13,945	6,16,672	+2,727
{ Voted . . . . .	3,27,000	3,19,412	—7,588

## NOTES.

1. The total amount surrendered in the grant as a whole in the voted section is Rs. 6,588.
2. The excess under the sub-head A. 3 in Account III is mainly responsible for the final non-voted excess in the grant.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Land Revenue :			
A. 1.—Assignments and Compensations			
Non-voted O. 25,400 } .	25,424	25,424	..
M. 24 }			
Voted O. 2,200 } .	2,183	2,182	—1
R. —17 }			
B.—Excise :			
B. 1.—District Executive Establishment :			
B. 1 (1).—Pay of Officers			
Non-voted O. 24,600 } .	24,997	24,960	—37
M. 397 }			
B. 1 (2).—Pay of Establishments			
O. 22,900 } .	22,749	22,704	—45
R. —151 }			
B. 1 (3).—Allowances, Honoraria, etc.			
Non-voted . . . . .	1,400	1,053	—347
Col. 4.—Contemplated visits to States could not be paid by the Excise and Opium Commissioner in Central India.			
Voted O. 1,300 } .	1,506	1,435	—71
R. 206 }			
B. 1 (4).—Supplies and Services			
O. 4,200 } .	1,850	1,776	—74
R. —2,350 }			

Col. 1.—Less purchase of Opium owing to the retrocession of Nowgong Cantonment and the general depression in the consumption of opium.

ACCOUNT I.—DIRECT DEMANDS ON REVENUE—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>B.—Excise—<i>concl'd.</i></b>				
B. 1.—District Executive Establishment— <i>concl'd.</i>				
B. 1 (5).—Contingencies				
	O. 2,800 } .	2,141	2,111	—30
	R. —659 }			
B. 1 (6).— <i>Grants-in-aid, Contributions, etc.</i>				
	O. 600 } .	617	617	..
	M. 17 }			
B. 2.—Compensations				
Non-voted	O. 13,500 } .	12,253	12,201	—52
	M. —1,247 }			
Voted	O. 200 } .	105	105	..
	R. —95 }			
B. 3.—Other Charges				
	O. 200 } .	100	129	+ 29
	R. —100 }			
<b>C.—Stamps</b>				
	O. 1,500 } .	1,000	1,010	+10
	R. —500 }			
<b>D.—Registration</b>				
	O. 1,000 } .	900	853	—47
	R. —100 }			
Surrenders or withdrawals within the Account				
	R. 2,620 . . .	2,620	..	—2,620
Transfers from or to other Accounts				
	R. 1,146	1,146		—1,146
Totals				
{ Non-voted . . .		64,691	64,255	—436
{ Voted . . .		36,300	32,305	—3,995

## ACCOUNT II.—POLICE.

**A.—District Executive Force—District Police :****A. 1.—Pay of Officers**

Non-voted	O. 12,100 } .	12,133	12,133	—
	M. 33 }			
Voted	O. 5,000 } .	5,059	5,052	—7
	R. 59 }			

**A. 2.—Police Force**

	O. 1,07,300 } .	1,06,900	1,06,897	—3
	R. —400 }			

**A. 3.—Office Establishment**

	O. 11,400 } .	11,130	11,130	..
	R. —270 }			

**A. 4.—Allowances, Honoraria, etc.**

Non-voted	O. 800 } .	694	596	—98
	M. —106 }			
Voted	O. 7,400 } .	6,270	6,270	..
	R. —1,130 }			

Col. 1.—Less expenditure under Travelling allowance of Establishment.

ACCOUNT II.—POLICE—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—District Executive Force—District Police—<i>concl'd.</i></b>			
A. 5.—Supplies and Services and Contingencies			
O. 13,100 } .	13,369	13,428	+59
R. 269 }			
A. 6.—Grants-in-aid, Contributions, etc.			
Non-voted . . . . .	600	600	..
Voted O. 300 } .	450	450	..
R. 150 }			
Surrenders or withdrawals within the Account			
R. 1,542 . . . . .	1,542	..	—1,542
Transfers from or to other Accounts			
R. —220 . . . . .	—220	..	+220
Totals { Non-voted . . . . .	13,427	13,329	—98
Voted . . . . .	1,44,500	1,43,227	—1,273

ACCOUNT III.—POLITICAL (*All Non-voted*).**A.—Political Agents :****A. 1.—Pay of Officers**

O. 2,13,000 } .	2,06,554	2,06,758	+204
M. —6,446 }			

**A. 2.—Pay of Establishments**

O. 1,38,200 } .	1,31,837	1,31,503	—334
M. —6,363 }			

**A. 3.—Allowances, Honoraria, etc.**

O. 38,400 } .	30,292	37,003	+6,711
M. —8,108 }			

Col. 1.—Less expenditure under travelling allowance and cost of passage than anticipated.

Col. 4.—Unanticipated adjustments after the close of the year of book debits raised by the Railway Department on account of saloon charges. See Note 2 below the abstract of accounts.

**A. 4.—Supplies and Services**

O. 29,900 } .	28,656	25,740	—2,916
M. —1,244 }			

Col. 4.—Less expenditure under Jail Factory Contingencies and in the purchase of a new motor car.

**A. 5.—Contingencies**

O. 50,000 } .	48,320	45,563	—2,757
M. —1,680 }			

Col. 4.—Less expenditure under Jail Contingent Charges.

**A. 6.—Grants-in-aid, Contributions, etc.**

600	572	—28
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**[ A. 7.—English Charges (High Commissioner) on stores**

M. 804 . . . . .	804	652	—152
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Col. 1.—Unforecasted indent for certain stores for Indore Residency.

**A. 8.—Loss or Gain by Exchange . . . . .**

..	—3	—3
----	----	----

**B.—Miscellaneous**

O. 25,000 } .	26,640	28,532	+1,892
M. 1,640 }			

Col. 4.—Adjustment of Customs duty on arms and Ordnance Stores supplied to Indian States after the close of the year. See Note.

ACCOUNT III.—POLITICAL—(*All Non-voted*)—concl'd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>C.—Entertainment Charges</i>			
O. 700 }	1,098	2,011	+913
M. 398 }			
Col. 4.—Unanticipated book adjustments after the close of the year.			
Total .	4,74,801	4,78,331	+3,530

## NOTE.

The reappropriation from sub-head A. 3 appears to have been injudicious. Excesses occurred under sub-head B for the same reason for three years continuously. The Local Administration has stated that the accrued liabilities on account of book debits of customs duty and railway saloon charges could not be ascertained before the close of the year.

## ACCOUNT IV.—OTHER EXPENDITURE HEADS.

## A.—Administration of Justice :

## A. 1.—Civil and Sessions Courts :

## A. 1 (1).—Pay of Officers

O. 19,500 }	18,205	18,205	..
R. —1,295 }			

## A. 1 (2).—Pay of Establishments

O. 15,700 }	15,787	15,810	+23
R. 87 }			

## A. 1 (3).—Other Charges

Non-voted O. 500 }	606	605	—1
M. 106 }			
Voted O. 4,500 }	4,231	4,144	—87
R. —269 }			

## A. 1 (4).—Establishment Charges paid to other Governments, Departments, etc.

3,000	2,988	—12
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## B.—Jails and Convict Settlements :

## B. 1.—Pay of Establishments

O. 500 }	475	475	..
R. —25 }			

## B. 2.—Other Charges

O. 400 }	573	572	—1
R. 173 }			

## C.—Ecclesiastical :

## C. 1.—Ecclesiastical Establishments—Church of England :

## C. 1 (1).—Pay of Officers

O. 6,600 }	7,843	7,843	..
M. 1,243 }			

## Col. 1.—Appointment of a Senior Chaplain at Mhow.

## C. 1 (2).—Pay of Establishments

O. 1,300 }	360	360	..
M. —940 }			

## C. 1 (3).—Other Charges

O. 4,000 }	3,500	3,279	—221
M. —500 }			

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>C.—Ecclesiastical—concl'd.</i>			
<i>C. 2.—Ecclesiastical Establishments—Other Churches :</i>			
<i>C. 2 (1).—Pay of Establishments</i>			
<i>O.</i> 200 } .	192	192	..
<i>M.</i> —3 }			
<i>C. 2 (2).—Other Charges</i> . . .	200	180	—20
<i>C. 3.—Cemetery Establishment :</i>			
<i>C. 3 (1).—Pay of Establishments</i>			
<i>O.</i> 900 } .	..	..	..
<i>M.</i> —900 }			
<i>C. 3 (2).—Other Charges</i>			
<i>O.</i> 800 } .	1,722	1,725	+3
<i>M.</i> 922 }			
<i>D.—Education :</i>			
<i>D. 1.—Grants-in-aid to non-Government Secondary Schools</i>			
<i>Non-voted O.</i> 47,000 } .	45,886	45,886	..
<i>M.</i> —1,114 }			
<i>Voted O.</i> 25,400 } .	25,162	25,151	—11
<i>R.</i> —238 }			
<i>D. 2.—Grants-in-aid to non-Government Primary Schools</i>			
<i>O.</i> 29,400 } .	29,638	29,293	—345
<i>R.</i> 238 }			
<i>D. 3.—Inspection, Scholarships and Miscellaneous Expenditure :</i>			
<i>D. 3 (1).—Pay of Officers</i> . . .	2,300	2,152	—148
<i>D. 3 (2).—Pay of Establishments</i> . . .	1,300	1,148	—152
<i>D. 3 (3).—Other Charges</i> . . .	2,400	2,468	+68
<i>E.—Medical :</i>			
<i>E. 1.—Medical Establishment :</i>			
<i>E. 1 (1).—Pay of Officers</i>			
<i>O.</i> 700 } .	717	687	—30
<i>M.</i> 17 }			
<i>E. 1 (2).—Pay of Establishments</i>			
<i>O.</i> 3,100 } .	4,376	4,432	+56
<i>R.</i> 1,276 }			
<i>Col. 1.—Reversion of a permanent clerk from Foreign Service and grant of leave salary to establishment.</i>			
<i>E. 1 (3).—Other Charges</i>			
<i>O.</i> 1,100 } .	1,000	984	—16
<i>R.</i> —100 }			
<i>E. 2.—Hospitals and Dispensaries :</i>			
<i>E. 2 (1).—Pay of Establishments</i>			
<i>O.</i> 9,900 } .	8,955	8,925	—30
<i>R.</i> —945 }			
<i>E. 2 (2).—Grants-in-aids to medical institutions</i>			
<i>O.</i> 19,200 } .	19,187	19,187	..
<i>R.</i> —13 }			
<i>E. 2 (3).—Other Charges</i>			
<i>O.</i> 5,100 } .	5,424	5,287	—137
<i>R.</i> 324 }			
<i>E. 3.—Grants for Medical purposes</i>			
<i>O.</i> 300 } .	..	..	..
<i>R.</i> —300 }			
<i>E. 4.—Mental Hospital</i> . . .	700	675	—25

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
G.—Miscellaneous Departments:			
G. 1.—Pay of Establishments			
O. 200 }	180	179	—1
R. —20 }			
G. 2.—Other Charges			
O. 300 }	50	50	..
R. —250 }			
H.—Miscellaneous:			
H. 1.—Grants-in-aid			
O. 1,700 }	1,650	1,650	..
R. —50 }			
H. 2.—Other Expenditure			
O. 200 }	107	105	—2
R. —93 }			
Surrenders or withdrawals within the Account			
R. 2,426 . . .	2,426	..	—2,426
Transfers from or to other Accounts			
R. —926 . . .	—926	..	+926
Totals { Non-voted . . .	61,026	60,757	—269
{ Voted . . .	1,46,200	1,43,880	—2,320

## ACTUAL RECEIPTS.

MAJOR HEADS.	Rs.
II.—Taxes on Income . . . . .	*66,437
V.—Land Revenue . . . . .	1
VI.—Excise . . . . .	1,87,462
VII.—Stamps . . . . .	41,614
VIII.—Forest . . . . .	175
IX.—Registration . . . . .	1,818
X.—Payments from Indian States . . . . .	4,50,936
XVI.—Interest . . . . .	*24,920
XVII.—Administration of Justice . . . . .	2,415
XVIII.—Jails and convict settlements . . . . .	13,135
XIX.—Police . . . . .	306
XXI.—Education . . . . .	1,193
XXII.—Medical . . . . .	88
XXVI.—Miscellaneous Departments . . . . .	22,577
XXX.—Civil Works . . . . .	*35,719
XXXIII.—Receipts-in-aid of Superannuation . . . . .	*4,890
XXXIV.—Stationery and Printing . . . . .	*2,631
XXXV.—Miscellaneous . . . . .	6,372
Total . . . . .	8,62,689

N.B.—The expenditure corresponding to the receipts prefixed by asterisks stands included in the Appropriation Accounts of the respective subject grants.

## GRANT No. 85.—HYDERABAD.

Abstract of Accounts.				Final Appropriation.	Actual Expenditure.	Excess + Saving —:
1				2	3	4
				Rs.	Rs.	Rs.
Account I.—Political		Gross		2,62,132	2,62,683	+551
		Deductions		—51,950	—51,950	..
		Net		2,10,182	2,10,733	+551
Account II.—Other Expenditure Heads.	Non-voted	Gross		3,38,994	3,39,873	+879
		Deductions		—12,650	—12,649	+1
		Net		3,26,344	3,27,224	+880
	Voted	Gross		2,21,300	2,20,401	—899
		Deductions		—1,79,300	—1,76,807	+2,493
		Net		42,000	43,594	+1,594
Totals	Non-voted	Gross		6,01,126	6,02,556	+1,430
		Deductions		—64,600	—64,599	+1
		Net		5,36,526	5,37,957	+1,431
	Voted	Gross		2,21,300	2,20,401	—899
		Deductions		—1,79,300	—1,76,807	+2,493
		Net		42,000	43,594	+1,594

## NOTE.

The excesses under B in Account I and E. 2 (4) non-voted in Account II are mainly responsible for the excess over the grant as a whole in the non-voted section and those under D—voted and J—voted in Account II for that in the voted section.

ACCOUNT I.—POLITICAL (*All Non-voted.*)

## A.—Political Agents :

## A. 1.—Pay of Officers

O.	1,22,700		1,18,760	1,18,704	—56
M.	—3,940				

## A. 2.—Pay of Establishments

O.	93,000		91,753	91,745	—8
M.	—1,247				

## A. 3.—Allowances, Honoraria, etc.

O.	32,600		27,854	27,845	—9
M.	—4,746				

## A. 4.—Supplies and Services

O.	8,900		5,855	5,858	+3
M.	—3,045				

Col. 1.—A saving of Rs. 3,000 was anticipated on the basis of actual requirements.

## A. 5.—Secret expenses

O.	200		..	..	—
M.	—200				

## A. 6.—Contingencies

O.	11,700		10,499	10,788	+289
M.	—1,201				

## A. 7.—Grants-in-aid, contributions, etc.

O.	600		942	946	+4
M.	342				

A. 8.—Deduct—Charges recovered from  
other Governments, Departments, etc.

O.	—48,200		—51,950	—51,950	..
M.	—3,750				

ACCOUNT I.—POLITICAL (*All Non-voted*)—concl'd.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>B.—Miscellaneous</i>				
	O. 5,200 }	6,149	6,580	+431
	M. 949 }			
<i>Col. 4.</i> —Related debits by the Military Department. It has been reported that such unadjusted excesses will diminish considerably in future as the Government of India have directed that no stores should be issued from Arsenals in March.				
<i>C.—Entertainment charges</i>				
	O. 500 }	320	217	—103
	M. —180 }			
Totals	{ Gross	2,62,132	2,62,683	+551
	{ Deductions	—51,950	—51,950	—
	{ Net	2,10,182	2,10,733	+551

## ACCOUNT II.—OTHER EXPENDITURE HEADS.

<i>A.—Land Revenue</i>				
	O. 200 }	..	..	..
	R. —200 }			
<i>D.—Administration of Justice</i>				
	O. 3,500 }	3,675	4,142	+467
	R. 175 }			
<i>Col. 4.</i> —As the year 1935-36 was the first year in which increased provision was necessary due to the adjustment of the cost of certain Railway Warrants which had previously been debited to E. 1 (3) the excess provision required could not be gauged. The excess was noticed in December 1935 but as the amount involved was small, it was not considered necessary to go up for a supplementary grant. The local officers were asked to meet it by economy and postponement of other expenditure, but were unable to do this.				
<i>E.—POLICE :</i>				
<i>E. 1.—District Executive Force—District Police—Hyderabad amalgamated Police :</i>				
<i>E. 1 (1).—Pay of Officers</i>				
Non-voted	O. 10,800 }	10,855	10,854	—1
	M. 55 }			
Voted	O. 6,400 }	6,410	6,410	..
	R. 10 }			
<i>E. 1 (2).—Pay of Establishments</i>				
	O. 1,40,000 }	1,42,822	1,42,814	—8
	R. 2,822 }			
<i>E. 1 (3).—Allowances, Honoraria, etc.</i>				
Non-voted	O. 1,500 }	1,195	1,195	—
	M. —305 }			
Voted	O. 16,100 }	13,900	14,050	+150
	R. —2,200 }			
<i>E. 1 (4).—Supplies and Services and Contingencies</i>				
	O. 16,800 }	14,120	14,176	+56
	R. —2,680 }			
<i>Col. 1.</i> —Non-supply of certain stores by the Military Department and exercise of general economy.				
<i>E. 1 (5).—Grants-in-aid, contributions, etc.</i>				
		600	600	..
<i>E. 1 (6).—Deduct—Amounts recovered from Local Funds, etc.</i>				
Non-voted	O. —12,900 }	—12,650	—12,649	+1
	M. 250 }			
Voted	O. —1,79,300 }	—1,76,837	—1,76,807	+30
	R. 2,463 }			



ACCOUNT II.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>E. 2.—Hyderabad Railway Police :</i>			
<i>E. 2 (1).—Pay of Officers</i>			
O. 30,700 }	26,938	26,899	—39
M. —3,762 }			
<i>E. 2 (2).—Pay of Establishments</i>			
O. 1,83,200 }	1,83,894	1,83,992	+98
M. 694 }			
<i>E. 2 (3).—Allowances, Honoraria, etc.</i>			
O. 20,600 }	21,270	21,360	+90
M. 670 }			
<i>E. 2 (4).—Supplies and Services and Contingencies</i>			
O. 48,200 }	45,359	46,128	+769
M. —2,841 }			
<i>E. 2 (5).—Secret Expenses</i>			
O. 800 }	876	876	..
M. 76 }			
<i>E. 2 (6).—Grants-in-aid, Contributions, etc.</i>	600	600	..
<i>E. 3.—Works</i>			
O. 200 }	..	..	..
R. —200 }			
<i>F.—Ecclesiastical :</i>			
<i>F. 1.—Ecclesiastical Establishments :</i>			
<i>F. 1 (1).—Church of England—Pay of Chaplains</i>			
O. 30,400 }	26,912	26,912	..
M. —3,488 }			
<i>F. 1 (2).—Church of England—Pay of Establishments</i>			
O. 200 }	144	144	..
M. —56 }			
<i>F. 1 (3).—Church of England—Other Charges</i>			
O. 7,300 }	9,094	9,041	—53
M. 1,794 }			
<i>Col. 1.—Increased expenditure on passages and travelling allowance as a result of many changes in the personnel of the chaplains.</i>			
<i>F. 1 (4).—Church of Scotland—Pay of Chaplains</i>			
O. 6,900 }	2,528	2,528	..
M. —4,372 }			
<i>Col. 1.—Absence of a regular Presbyterian Chaplain for a considerable part of the year.</i>			
<i>F. 1 (5).—Church of Scotland—Other Charges</i>			
O. 1,400 }	1,631	1,629	—2
M. 231 }			
<i>F. 2.—Cemetery Establishment</i>			
O. 4,000 }	3,960	3,977	+17
M. —40 }			
<i>G.—Education :</i>			
<i>G. 1.—Grants-in-aid to Non-Government Secondary, Primary and Special Schools and for encouragement of literature</i>			
O. 23,400 }	23,240	23,238	—2
R. —160 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
G.—Education— <i>concl'd.</i>			
G. 2.—Inspection and Miscellaneous Expenditure :			
G. 2 (1).—Pay of Officers			
O. 1,200 }	900	896	—4
R. —300 }			
G. 2 (2).—Other Charges			
O. 100 }	50	..	—50
R. —50 }			
H.—Medical . . . . .	7,000	7,000	..
I.—Public Health			
O. 200 }	520	394	—126
R. 320 }			
J.—Miscellaneous.			
<i>Non-voted</i> O. 2,500 }	3,138	3,138	..
M. 638 }			
Voted . . . . .	6,200	7,281	+1,081

*Col. 4.*—Mainly for the loss by exchange on local transactions. The excess was noticed in December 1935 but as the amount involved was small, it was not considered necessary to go up for a supplementary grant. The local officers were asked to meet it by economy and postponement of other expenditure, but were unable to do this.

Surrenders or withdrawals within the Account.

Gross R.	2,463	..	—2,463
Deductions R.	—2,463	..	+2,463
	<u>3,38,994</u>	<u>3,39,873</u>	<u>+879</u>
Non-voted { Gross	—12,650	—12,649	+1
{ Deductions			
{ Net	3,26,344	3,27,224	+880
Totals . {			
Voted { Gross	2,21,300	2,20,401	—899
{ Deductions	—1,79,300	—1,76,807	+2,493
{ Net	42,000	43,594	+1,594

## NOTE.

Recoveries from His Exalted Highness the Nizam's Government and certain Railways on account of the cost of the Hyderabad Railway Police for the year ending 31st March, 1936 have been made in full.

## ACTUAL RECEIPTS.

Major Heads.	Rs.
II.—Taxes on Income . . . . .	*1,09,049
XVI.—Interest . . . . .	*11
XVII.—Administration of Justice . . . . .	2,759
XIX.—Police . . . . .	2,92,585
XXII.—Medical . . . . .	26
XXIII.—Public Health . . . . .	160
XXVI.—Miscellaneous Departments . . . . .	*835
XXX.—Civil Works . . . . .	*3,870
XXXIII.—Receipts in aid of Superannuation . . . . .	*30,709
XXXIV.—Stationery and Printing . . . . .	*7,059
XXXV.—Miscellaneous . . . . .	51,972
Total . . . . .	<u>4,99,035</u>

*N.B.*—The expenditure corresponding to the receipts prefixed by asterisks stands included in the Appropriation Accounts of the respective subject grants.

## GRANT No. 85A.—ADEN.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs	Rs.
<b>A.—Excise :</b>			
A. 1.—District Executive Establishment :			
A. 1 (1).—Pay of Establishments			
O. 15,300 } .	13,215	13,197	—18
R. —2,085 }			
A. 1 (2).—Allowances, Honoraria, etc.			
O. 3,400 } .	2,660	2,668	+8
R. —740 }			
A. 1 (3).—Supplies and Services			
O. 300 } .	70	54	—16
R. —230 }			
A. 1 (4).—Contingencies . . .			
	1,800	1,893	+93
A. 2.—Cost of Opium supplied to Excise Department.			
O. 1,200 } .	..	..	..
R. —1,200 }			
<i>Col. 1.</i> —No purchase of Opium owing to sufficient stock.			
<b>B.—Stamps :</b>			
B. 1.—Charges for Sale of Stamps :			
B. 1 (1).—Non-Judicial			
O. 500 } .	560	557	—3
R. 60 }			
B. 1 (2).—Judicial . . . . .			
	200	163	—37
B. 2.—Cost of Stamps supplied from the Central Stamp Stores :			
B. 2 (1).—Non-Judicial .			
O. 200 } .	150	162	+12
R. —50 }			
B. 2 (2).—Judicial . . . . .			
	100	23	—77
B. 3.—Superintendence—Establishment charges paid to the Bombay Govern- ment			
R. 50 . . .	50	50	—
<b>C.—Registration :</b>			
C. 1.—Pay of Establishments			
O. 2,300 } .	1,525	1,524	—1
R. —775 }			
C. 2.—Allowances, Honoraria, etc.			
O. 400 } .	310	300	10
R. —90 }			
C. 3.—Contingencies			
O. 300 } .	200	199	—1
R. —100 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>D.—General Administration :</b>				
<b>D. 1.—Heads of Provinces—Chief Commissioner :</b>				
<i>D. 1 (1).—Pay of Officers</i>				
	O. 55,000 } .	52,098	52,077	—21
	M. —2,902 }			
<i>D. 1 (2).—Pay of Establishments</i>				
	O. 39,200 } .	45,030	45,094	+64
	S. 5,000 }			
	R. 830 }			
<i>Col. 1.—(i) Lump cut in grant (Rs. 5,000) not realised and subsequently restored .</i>				
<i>(ii) Revision of pay (Rs. 830).</i>				
<i>D. 1 (3).—Allowances, Honoraria, etc.</i>				
	Non-voted O. 11,200 } .	10,150	11,098	+948
	M. —1,050 }			
<i>Col. 4.—Passages not anticipated.</i>				
	Voted O. 3,000 } .	3,765	3,692	—73
	R. 765 }			
<i>D. 1 (4).—Supplies and Services</i>				
	O. 3,000 } .	2,889	2,766	—123
	R. —111 }			
<i>D. 1 (5).—Contingencies</i>				
	O. 15,600 } .	25,947	26,294	+347
	S. 9,300 }			
	R. 1,047 }			
<i>Col. 1.—Heavy telegram charges due to Italo-Abyssinian dispute.</i>				
	<i>D. 1 (6).—Grants-in-aid, Contributions, etc.</i>	600	514	—86
<b>D. 2.—Charges for District Administration :</b>				
<i>D. 2 (1).—Pay of Officers</i>				
	Non-voted. .	1,200	1,190	—10
	Voted O. 14,400 } .	16,500	16,508	+8
	S. 2,100 }			
<i>D. 2 (2).—Pay of Establishments</i>				
	O. 25,800 } .	25,890	25,761	—129
	R. 90 }			
<i>D. 2 (3).—Allowances, Honoraria, etc.</i>				
	O. 2,200 } .	4,289	4,262	—27
	R. 2,089 }			
<i>Col. 1.—Passages to Government servants on leave.</i>				
<i>D. 2 (4).—Contingencies</i>				
	O. 3,800 } .	4,400	4,114	—286
	R. 600 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>E.—Administration of Justice :</b>			
<b>E. 1.—Civil and Sessions Courts—District and Sessions Judges :</b>			
<i>E. 1 (1).—Pay of Officers</i>			
O. 19,700 } .	19,000	17,389	—1,611
M. —700 }			
<i>Col. 4.—Pay of an officer deputed to Abyssinia being borne by the Imperial Government.</i>			
<i>E. 1 (2).—Allowances, Honoraria, etc.</i>			
O. 4,700 } .	3,700	3,869	+169
M. —1,000 }			
<i>Col. 1.—Conversion of a local allowance into pay.</i>			
<i>E. 1 (3).—Grants-in-aid, Contributions, etc.</i>			
. . . . .	600	634	+34
<b>E. 2.—Courts of Small Causes :</b>			
<i>E. 2 (1).—Pay of Officers</i>	8,400	8,316	—84
<i>E. 2 (2).—Pay of Establishments</i>			
O. 17,700 } .	19,200	18,829	—371
R. 1,600 }			
<i>E. 2 (3).—Allowances, Honoraria, etc.</i>			
O. 3,600 } .	4,100	3,991	—109
R. 500 }			
<i>E. 2 (4).—Supplies and Services</i>	400	382	—18
<i>E. 2 (5).—Contingencies</i>			
O. 3,900 } .	5,600	4,612	—988
R. 1,700 }			
<i>Col. 1.—Heavy expenditure on fees to Public Prosecutor. Col. 4.—Belated payments.</i>			
<b>F.—Jails and Convict Settlements :</b>			
<i>F. 1.—Pay of Officers</i>			
O. 1,000 } .	1,200	1,195	—5
M. 200 }			
<i>F. 2.—Pay of Establishments</i>			
O. 10,300 } .	9,100	8,973	—127
R. —1,200 }			
<i>F. 3.—Allowances, Honoraria, etc.</i>			
O. 1,100 } .	3,420	3,423	+3
R. 2,320 }			
<i>Col. 1.—Travelling Allowance of an officer transferred from India.</i>			
<i>F. 4.—Contingencies</i>			
O. 8,000 } .	6,100	5,962	—138
R. —1,900 }			
<i>Col. 1.—No expenditure on European prisoners.</i>			
<i>F. 5.—Jail Manufactures</i>	600	526	—74
<i>F. 6.—Establishment Charges paid to other Governments, Departments, etc.</i>	1,000	1,000	..

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>G.—Police—</b>			
<b>G. 1.—District Executive Force :</b>			
<b>G. 1 (1).—District Police :</b>			
<i>G. 1 (1) (1).—Pay of Officers</i>	12,200	12,243	+43
<i>G. 1 (1) (2).—Pay of Establishments</i>			
O. 1,20,900 }	1,23,050	1,22,140	—910
S. 2,300 }			
R. —150 }			
<i>G. 1 (1) (3).—Allowances, Honoraria, etc.</i>			
<i>Non-voted O. 11,600 }</i>	1,800	2,228	+428
M. —9,800 }			
<i>Col. 1.—Provision made under this head instead of under G. 2 (3).</i>			
<i>Col. 4.—Cost of passage not anticipated.</i>			
Voted O. 13,200 }	13,900	13,407	—493
R. 700 }			
<i>G. 1 (1) (4).—Supplies and Services</i>	4,900	3,928	—972
<i>Col. 4.—Smaller expenditure on clothing.</i>			
<i>G. 1 (1) (5).—Contingencies</i>			
O. 13,500 }	12,750	12,278	—472
R. —750 }			
<i>G. 1 (1) (6).—Grants-in-aid, Contributions, etc.</i>			
M. 497	497	497	..
<b>G. 1 (2).—Other Police :</b>			
<i>G. 1 (2) (1).—Pay of Establishments</i>			
O. 38,100 }	37,100	36,728	—372
R. —1,000 }			
<i>G. 1 (2) (2).—Allowances, Honoraria, etc.</i>			
O. 2,900 }	2,260	1,743	—517
R. —640 }			
<i>Col. 4.—Provision for travelling allowance not fully utilised.</i>			
<i>G. 1 (2) (3).—Supplies and Services</i>			
O. 3,600 }	5,890	5,470	—420
R. 2,290 }			
<i>Col. 1.—Heavy expenditure on repairs to the Police launch and hire of relief launch.</i>			
<i>G. 1 (2) (4).—Contingencies</i>			
O. 4,900 }	4,450	4,004	—446
R. —450 }			
<b>G. 2.—Special Police :</b>			
<i>G. 2 (1).—Pay of Officers</i>	17,500	17,524	+24
<i>G. 2 (2).—Pay of Establishments</i>			
O. 81,200 }	83,500	83,483	—17
M. 2,300 }			
<i>G. 2 (3).—Allowances, Honoraria, etc. :</i>			
O. 7,000 }	13,650	13,630	—20
M. 6,650 }			
<i>Col. 1.—See G. 1 (1) (3).</i>			
<i>G. 2 (4).—Supplies and Services :</i>			
O. 8,100 }	8,200	8,180	—20
M. 100 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>G.—Police—concl'd.</b>			
G. 2.— <i>Special Police</i> —concl'd.			
G. 2 (5).— <i>Contingencies</i> :			
O. 11,400 } . . .	11,600	11,625	+25
M. 200 }			
G. 2 (6).— <i>Grant-in-aid, Contributions, etc.</i>			
M. 150. . . .	150	150	..
<b>H.—Ecclesiastical :</b>			
H. 1.— <i>Ecclesiastical Establishments—Church of England :</i>			
H. 1 (1).— <i>Pay of Officers :</i>			
O. 13,800 } . . .	12,400	12,321	—79
M. —1,400 }			
H. 1 (2).— <i>Pay of Establishments</i>			
O. 700 } . . .	660	648	—12
M. —10 }			
H. 1 (3).— <i>Allowances, Honoraria, etc.</i>			
O. 2,800 } . . .	2,600	2,467	—133
M. —200 }			
H. 1 (4).— <i>Supplies and Services and Contingencies</i>			
O. 800 } . . .	656	606	—50
M. —144 }			
H. 2.— <i>Cemetery Establishment :</i>			
H. 2 (1).— <i>Pay of Establishments</i>			
O. 500 } . . .	540	540	..
M. 40 }			
H. 2 (2).— <i>Other Charges</i>			
O. 400 } . . .	444	418	—26
M. 44 }			
<b>I.—Education :</b>			
I. 1.— <i>Secondary—Government Secondary Schools :</i>			
I. 1 (2).— <i>Pay of Establishments</i>			
O. 12,000 } . . .	12,245	11,511	—734
R. 245 }			
I. 1 (3).— <i>Allowances, Honoraria, etc.</i>			
O. 2,100 } . . .	2,741	3,096	+355
R. 641 }			
Col. 4.— <i>Payment of a passage and increase in the cost of bus fare for the school boys.</i>			
I. 1 (4).— <i>Contingencies :</i>			
O. 500 } . . .	1,686	1,626	—60
R. 1,186 }			
Col. 1.— <i>Provision made under I. 2 (1) (3).</i>			
<b>I. 2.—Primary :</b>			
I. 2 (1).— <i>Government Primary Schools :</i>			
I. 2 (1) (1).— <i>Pay of Establishments</i>			
O. 14,200 } . . .	14,465	14,607	+142
R. 265 }			

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

I.—Education—*concl'd.*I. 2 (1) (2).—Allowances, Hono-  
raria, etc.

O.	200	}	.	240	209	—31
R.	40					

## I. 2 (1) (3).—Contingencies

O.	5,400	}	.	3,000	2,999	—1
R.	—2,400					

Col. 1.—See I. 1 (4) above.

I. 2 (2).—Direct Grants to Non-Govern-  
ment Primary Schools

O.	21,000	}	.	19,420	19,436	+16
R.	—1,580					

## I. 3.—General :

## I. 3 (1).—Pay of Officers

O.	16,100	}	.	15,200	14,925	—275
R.	—900					

## I. 3 (2).—Pay of Establishments

O.	3,609	}	.	2,943	2,883	—60
R.	—657					

## I. 3 (3).—Allowances, Honoraria, etc.

O.	1,900	}	.	1,460	1,393	—67
R.	—440					

## I. 3 (4).—Contingencies . . . . .

1,300	1,393	+93
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I. 3 (5).—Grants-in-aid, Contributions,  
etc.

O.	700	}	.	800	709	—91
R.	100					

## J.—Medical :

## J. 1.—Medical Establishment :

## J. 1 (1).—Pay of Officers

O.	17,400	}	.	16,800	16,776	—24
M.	—600					

## J. 1 (2).—Pay of Establishments

O.	13,500	}	.	15,513	15,877	+364
M.	2,013					

## J. 1 (3).—Allowances, Honoraria, etc.

O.	4,200	}	.	8,618	7,937	—681
M.	4,418					

Col. 1.—Increased expenditure on travelling allowance owing to transfers.

## J. 1 (4).—Supplies and Services

O.	17,000	}	.	20,800	20,788	—12
M.	3,800					

Col. 1.—Rations to additional establishment sanctioned during the year (Rs. 1,300) and Medical Stores, etc. for protection against air raids (Rs. 2,500).



Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>J.—Medical—concl'd.</b>			
<i>J. 1 (5).—Contingencies</i>			
O. 4,900 }	5,300	5,233	—67
M. 400 }	.		
<b>J. 2.—Hospitals and Dispensaries :</b>			
<i>J. 2 (1).—Pay of Officers</i>			
O. 7,200 }	10,500	11,351	+851
S. 2,400 }			
R. 900 }			
<i>Cols. 1 and 4.—Appointment of an officer drawing higher pay.</i>			
<i>J. 2 (2).—Pay of Establishments</i>	13,800	14,929	+1,129
<i>Col. 4.—Appointment of Officers of the Subordinate Medical Service, drawing higher pay and anticipated adjustment in March 1936 on account of allocation of leave salary of certain of these officers.</i>			
<i>J. 2 (3).—Allowances, Honoraria, etc.</i>			
O. 5,100 }	7,891	6,816	—1,075
S. 900 }			
R. 1,891 }			
<i>Col. 1.—Increased expenditure on travelling allowance due to transfers. Col. 4.—Related claims of travelling allowance.</i>			
<i>J. 2 (4).—Supplies and Services</i>			
O. 1,000 }	200	75	—125
R. —900 }			
<i>Col. 4.—Absence of plague epidemic.</i>			
<i>J. 2 (5).—Contingencies</i>			
O. 16,100 }	14,209	22,154	+7,945
R. —1,891 }			
<i>Col. 4.—Medicines etc. purchased for the air raid precautions. The controlling authority was not sure whether the charges in question were finally adjustable in Indian books.</i>			
<i>J. 2 (6).—Grants to Hospitals and Dispensaries</i>			
O. 1,500 }	1,460	1,098	—302
R. —100 }			
<i>Col. 4.—Grant admissible being less than the maximum prescribed.</i>			
<b>J. 3.—Grants for Medical Purposes</b>	9,600	9,600	..
<b>J. 4.—Mental Hospital :</b>			
<i>J. 4 (1).—Pay of Establishments</i>			
O. 700 }	647	647	..
R. —53 }			
<i>J. 4 (2).—Contingencies</i>			
R. 53 .	53	53	..
<b>K.—Public Health—Expenses in connection with Epidemic Diseases :</b>			
<b>K. 1.—Port Health Establishment :</b>			
<i>K. 1 (1).—Pay of Officers</i>			
O. 24,900 }	29,925	28,378	—1,547
M. 5,025 }			
<i>Col. 1.—Appointment of an officer drawing higher pay. Col. 4.—Over-estimation.</i>			
<i>K. 1 (2).—Pay of Establishments</i>			
O. 2,700 }	2,600	2,258	—342
R. —100 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>K.—Public Health—Expenses in connection with Epidemic Diseases—concl'd.</b>			
K. 1 (3).—Allowances, Honoraria, etc.			
Non-voted . . . . .	7,100	7,610	+510
Col. 4.—Payment of allowances at higher rate due to transfers.			
Voted O. 1,300 } .	1,100	843	—257
R. —200 }			
Col. 4.—Smaller expenditure on travelling allowance than anticipated.			
K. 1 (4).—Supplies and Services and Contingencies			
O. 4,200 } .	4,000	2,697	—1,303
R. —200 }			
Col. 4.—No major repairs to the launch.			
K. 1 (5).—Grants-in-aid, Contributions, etc.			
M. 400	400	386	—14
K. 1 (6).—Deduct—Amount recovered from Aden Port Trust			
Non-voted . . . . .	—14,000	—14,000	..
Voted . . . . .	—4,000	—4,000	..
K. 2.—Pilgrim Charges			
O. 1,500 } .	1,720	3,422	+1,702
R. 220 }			
Col. 4.—Purchase of a new cooler for use of the clayton fumigating apparatus debit for which was received from the High Commissioner for India. The controlling officer was not aware that the charges were adjustable in Indian books.			
K. 3.—Expenses in Connection with Plague :			
K. 3 (1).—Pay of Establishments .	700	788	+88
K. 3 (2).—Other Charges			
O. 300 } .	80	60	—20
R. —220 }			
K. 4.—Expenses in connection with other epidemics			
O. 3,000 } .	3,850	3,849	—1
R. 850 }			
K. 5.—Grants to Leper Asylums and Drainage Schemes . . . . .	3,300	3,300	..
K. 6.—English charges (High Commissioner) on stores			
S. 2,000	2,000	1,661	—339
Col. 1.—Half cost of a cooler for fumigating apparatus for the Port Health Department, Aden, not provided for in the Budget.			
<b>L.—Agriculture :</b>			
K. 7.—Loss or Gain by Exchange .	..	—9	—9
L. 1.—Pay of Establishments			
O. 3,900 } .	3,800	3,763	—37
R. —100 }			
L. 2.—Allowances, Honoraria, etc.			
O. 1,000 } .	900	900	..
R. —100 }			
L. 3.—Contingencies			
O. 100 } .	50	24	—26
R. —50 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Savings —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
M.—Miscellaneous Departments :					
M. 1.—Inspection of Steam Boilers :					
M. 1 (1).—Allowances, Honoraria, etc.					
	O. 2,200 }	2,280	2,158	—122	
	R. 80 }				
M. 1 (2).—Contingencies					
	R. 50	50	50	..	
M. 2.—Electrical Inspector :					
M. 2 (1).—Pay of Officers . . . . .		1,200	1,195	—5	
M. 2 (2).—Allowances, Honoraria, etc. . . . .		600	600	..	
N.—Stationery and Printing—Printing at Private Presses					
	O. 1,000 }	700	625	—75	
	R. —300 }				
O.—Miscellaneous :					
O. 1.—Allowances, Rewards, etc. . . . .		100	100	..	
O. 2.—Donations for Charitable Purposes :					
O. 2 (1).—Donations to Institutions					
	O. 200 }	100	40	—60	
	R. —100 }				
O. 2 (2).—Other Expenditure					
	O. 1,700 }	2,100	1,822	—278	
	R. 400 }				
O. 3.—Charges on account of Vagrants					
	O. 1,000 }	400	257	—143	
	R. —600 }				
Col. 4.—A fluctuating item.					
O. 4.—Miscellaneous Compensations					
	O. 14,000 }	14,400	14,400	..	
	M. 400 }				
Surrenders or withdrawals within Grant					
	R. 800 . . . . .	800	..	—800	
Totals	{ Non-voted	Gross . . . . .	3,73,801	3,71,911	—1,890
		Deductions . . . . .	—14,000	—14,000	..
		Net . . . . .	3,59,801	3,57,911	—1,890
	{ Voted	Gross . . . . .	5,78,000	5,76,906	—1,094
		Deductions . . . . .	—4,000	—4,000	..
		Net . . . . .	5,74,000	5,72,906	—1,094

## NOTES.

1. As compared with the amount of total savings as shown in the appropriation account of the previous year, this year's results show improvement in the control over expenditure. The reduction of provision under sub-head J. 2 (5) was, however, a reappropriation in the wrong direction.

2. Instances of wrong provisions under sub-heads G. 1 (1) (3) and I. 1 (4) were brought to the notice of the controlling officer for his future guidance.

3. Savings under sub-heads E. 1(1)—Non-voted, G. 1(1) (4)—Voted and K. 1(1)—Non-voted were not surrendered through oversight.

## ACTUAL RECEIPTS.

## Major Heads.

	Rs.
I Customs . . . . .	1,867
II Taxes on Income. . . . .	*4,45,735
III Salt . . . . .	*1,06,211
VI Excise . . . . .	2,75,497
VII Stamps . . . . .	80,902
IX Registration . . . . .	3,379
XVI Interest . . . . .	*31,819
XVII Administration of Justice . . . . .	8,796
XVIII Jails and Convict Settlements . . . . .	1,474
XIX Police . . . . .	63,196
XX Ports and Pilotage . . . . .	*13,870
XX (1) Lighthouses and Lightships . . . . .	*1,30,021
XXI Education . . . . .	23,678
XXII Medical . . . . .	18,370
XXIII Public Health . . . . .	3,623
XXIV Agriculture . . . . .	2,344
XXVI Miscellaneous Departments . . . . .	†2,294
XXX Civil Works . . . . .	*2,159
XXXIII Receipts in aid of Superannuation . . . . .	*10,042
XXXIV Stationery and Printing . . . . .	†1,227
XXXV Miscellaneous . . . . .	67,248
Total . . . . .	<u>12,94,652</u>

N.B.—The expenditure corresponding to the receipts prefixed by asterisks stands included in the Appropriation Accounts of the respective subject grants. The expenditure corresponding to the receipts prefixed by the mark † stands partially included in the Appropriation Accounts of area grant No. 85-A and partially in the subject grants. No expenditure was recorded corresponding to the receipts shown against 'I—Customs'.

**GRANT No. 86.—EXPENDITURE IN ENGLAND UNDER THE CONTROL  
OF THE SECRETARY OF STATE.**

See also Home Auditor's Report.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—India Office Establishment :</i>			
<i>A. 1.—Salaries . . . . .</i>	26,39,000	26,41,505	+5,505
<i>Col. 4.—The amount of salaries due in March but not paid within the year was less than had been expected.</i>			
<i>A. 2.—Deduct—Recoverable from Home Government . . . . .</i>	—12,65,000	—12,61,533	+467
<i>B.—India Office Expenses :</i>			
<i>B. 1.—Postage and Telegrams to India</i>			
O. 1,07,000 }			
R. 31,000 }	1,38,000	1,37,400	—600
<i>Col. 1.—Expenditure on telegrams was exceptionally heavy in the first half of 1935-36.</i>			
<i>B. 2.—National Health Insurance</i>			
O. 7,000 }	8,000	7,672	—328
M. 1,000 }			
<i>B. 3.—Office Contingencies</i>			
Non-voted O. 12,000 }	11,000	10,113	—887
M. —1,000 }			
Voted O. 1,87,000 }	1,89,000	1,88,336	—664
R. 2,000 }			
<i>B. 4.—Miscellaneous expenditure</i>			
Non-voted O. 6,000 }	1,000	97	—903
M. —5,000 }			
<i>Cols. 1 and 4.—The provision made for expenses of officers on deputation, etc., was not required.</i>			
Voted O. 2,000 }	1,000	933	—67
R. —1,000 }			
<i>B. 5.—Deduct—Recoverable from Home Government . . . . .</i>	—1,21,000	—1,21,107	—107
<i>C.—India Office Audit Establishment :</i>			
<i>C. 1.—Salaries</i>			
O. 2,08,000 }	2,12,000	2,11,917	—83
M. 4,000 }			
<i>C. 2.—Deduct—Recoverable from Home Government . . . . .</i>	—43,000	—42,747	+253
<i>C. 3.—Deduct—Chargeable to High Commissioner . . . . .</i>	—93,000	—93,333	—333

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

**D.—Expenditure in connection with the League of Nations :****D. 1.—Grants-in-aid towards expenses of the Secretariat**

O.	15,06,000 }	14,82,000	14,81,082	—918
R.	—24,000 }			

*Col. 1.—Due to favourable rate of exchange.***D. 2.—Other expenditure**

Non-voted	O.	27,000 }	34,000	33,653	—347
	M.	7,000 }			

*Col. 1.—Due to prolonged session of the League Assembly.*

Voted	O.	3,000 }	2,000	1,625	—375
	R.	—1,000 }			

*Col. 1.—The provision was based on the experience of previous years.***E.—Miscellaneous Civil Charges :****E. 1.—Customs . . . . .** 5,000 4,816 —184**E. 2.—Taxes on Income**

O.	56,000 }	53,000	52,290	—710
R.	—3,000 }			

*Col. 1.—Variation due to number of Privy Council appeals.***E. 3.—Stamps**

M.	3,000	3,000	2,527	—473
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*Col. 1.—Expenditure represents leave salary for which no forecast was available.***E. 4.—Forest**

Non-voted	M.	1,000	1,000	233	—767
Voted	.	.	1,000	106	—894

**E. 5.—General Administration (India)**

Non-voted	O.	1,28,000 }	1,03,000	1,02,843	—157
	M.	—25,000 }			

*Col. 1.—Provision for motor-Cars for the Governor-General was not utilised, the expenditure has been incurred by the High Commissioner.*

Voted	O.	46,000 }	43,000	42,654	—346
	R.	—3,000 }			

*Col. 1.—The cost of holding Indian Civil Service examination was less than had been anticipated.***E. 6.—Justice**

Non-voted	O.	14,000 }	13,000	12,729	—271
	M.	—1,000 }			
Voted	R.	1,000	1,000	224	—776

**E. 7.—Jails and Convict Settlements**

Non-voted	O.	5,000 }	9,000	8,601	—399
	M.	4,000 }			

*Col. 1.—Variations due to leave salaries.*

Voted	O.	1,000 }	3,000	2,483	—517
	R.	2,000 }			

*Col. 1.—See Non-voted.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>E.—Miscellaneous Civil Charges—contd.</b>			
<b>E. 8.—Police</b>			
Non-voted O. 1,000 }	..	..	..
M. —1,000 }			
Voted . . . . .	3,000	2,573	—427
<b>E. 9.—Ports and Pilotage</b>			
O. 7,000 }	4,000	2,729	—271
M. —3,000 }			
<i>Col. 1.—See Sub-head E. 7.</i>			
<b>E. 10.—Scientific Departments</b>			
Non-voted O. 8,000 }	11,000	10,501	—499
M. 3,000 }			
<i>Col. 1.—Increase due to the payments of leave salaries.</i>			
Voted O. 76,000 }	42,000	41,516	—484
R. —34,000 }			
<i>Col. 1.—Saving due to the non-completion within the year of the "Dictionary of Pali Names" in respect of which part payment only has been made, and "Brahmi Inscriptions," on which there has been no expenditure.</i>			
<b>E. 11.—Medical</b>			
O. 2,000 }	3,000	2,167	—833
R. 1,000 }			
<b>E. 12.—Public Health</b>			
O. 76,000 }	46,000	45,607	—393
R. —30,000 }			
<i>Col. 1.—Budget provision of Rs. 60,000 was made for expenditure from October 1934 to September 1935 at Jeddah by the Imperial Government in connection with Indian pilgrims; from April 1935, however, the Accounts have been rendered direct to India and the expenditure has been brought to account there.</i>			
<b>E. 13.—Aviation</b>			
Non-voted	1,000	742	—258
Voted O. 18,000 }	17,000	16,936	—64
R. —1,000 }			
<b>E. 14.—Miscellaneous Departments</b>			
Non-voted O. 4,000 }	5,000	4,362	—638
M. 1,000 }			
Voted O. 44,000 }	42,000	40,931	—1,069
R. —2,000 }			
<i>Col. 1.—The saving arises from the non-completion of a volume of records within the time anticipated.</i>			
<b>E. 15.—Mint</b>			
R. 1,000	1,000	205	—795
<b>E. 16.—Stationery and Printing</b>			
O. 1,08,000 }	1,22,000	1,20,412	—1,588
R. 14,000 }			
<i>Col. 1.—Additional expenditure on printing in connection with Reforms.</i>			
<b>Deduct—Contribution by Home Govern-</b>			
<b>ment</b> . . . . .	—46,000	—46,613	—613

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
<b>E.—Miscellaneous Civil Charges—concl'd.</b>					
Miscellaneous :					
E. 17.—International Labour Conference					
Non-voted	O. 10,000 } M. 1,000 }	11,000	10,453	—547	
Voted		10,000	9,205	—795	
E. 18.—Disarmament Conference					
Non-voted	O. 3,000 } M. 1,000 }	4,000	3,333	—667	
Voted	O. 1,000 } R. —1,000 }	..	..	..	
E. 19.—Joint Select Committee on Constitutional Reforms					
	R. 18,000	18,000	17,959	—41	
<i>Col. 1.</i> —Cost of copies of Report, etc., supplied to India and charged against this Grant at Government of India's request.					
E. 20.—Secret Service Expenditure					
	O. 1,14,000 } M. —7,000 }	1,07,000	1,06,667	—333	
E. 21.—Grants-in-aid					
	O. 15,000 } R. 1,000 }	16,000	15,834	—166	
<i>Col. 1.</i> —Restoration of emergency cut.					
E. 22.—Relief and repatriation of desti- tute Indians					
	O. 44,000 } R. —36,000 }	8,000	7,293	—707	
<i>Col. 1.</i> —Of the total saving, Rs. 28,000 represents Jedda charges (see E. 12) ; there was also a decrease in the number of repatriations from other areas.					
E. 23.—Other charges					
Non-voted	O. 22,000 } M. 29,000 }	51,000	53,320	+2,320	
<i>Col. 1.</i> —Increase represents mainly unforeseen expenditure in connection with the Jubilee celebrations, the Delimitation Committee and the Financial Enquiry, charges expected in 1934-35 in connection with the Tribunal for a financial settlement with Burma have also fallen into 1935-36.					
Voted	O. 1,19,000 } R. 51,000 }	1,70,000	1,68,605	—1,395	
<i>Col. 1.</i> —Increase due to cost of Civil emergency measures at Aden.					
Exchange					
Non-voted	M. —10,000	—10,000	—9,469	+531	
Voted	R. —11,000	—11,000	—11,570	—570	
Surrenders or withdrawals within Grant					
	R. 25,000	25,000	..	—25,000	
<b>Totals</b>	{ Non-voted	Gross . . .	32,18,000	32,18,528	+528
		Deductions . . .	—14,01,000	—14,00,613	+387
		Net . . .	18,17,000	18,17,915	+915
	{ Voted	Gross . . .	24,30,000	23,89,622	—40,378
		Deductions . . .	—1,67,000	—1,67,720	—720
		Net . . .	22,63,000	22,21,902	—41,098



# GRANT No. 87.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER.

See also Home Auditor's Report.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

## A.—High Commissioner's Establishment :

### A. 1.—Salaries-General

Non-voted	.	.	.	1,56,000	1,55,040	—960
Voted	O.	2,86,000	}	2,95,000	2,92,908	—2,092
	R.	9,000				

*Col. 1.*—Mainly restoration in full of economy cuts on consolidated rates of pay for Home Treasury grades and interdepartmental exchanges of clerical personnel in connection with adjustment of cadres.

### A. 2.—Salaries-Accounts Department

<i>Non-voted</i>	O.	1,72,000	}	1,67,000	1,66,280	—720
	M.	—5,000				
Voted	O.	3,06,000	}	3,16,000	3,14,629	—1,371
	R.	10,000				

*Col. 1.*—Same as under A. 1.—Voted, and appointments consequential on retirement of a Non-voted officer.

## B.—High Commissioner's Office Expenses :

### B. 1.—Postage and Telegrams to India

O.	19,000	}	18,000	17,080	—920
R.	—1,000				

*Cols. 1 and 4.*—Economy in telegrams.

<i>B. 2.—National Health Insurance</i>	10,000	9,173	—827
--	--------	-------	------

*Col. 4.*—Rounding of Budget.

### B. 3.—Office Contingencies

Non-voted	O.	3,000	}	2,000	1,947	—53
	M.	—1,000				

*Col. 1.*—Less travelling by the High Commissioner.

Voted	O.	2,07,000	}	2,05,000	2,02,253	—2,747
	R.	—2,000				

## C.—Education Department :

### C. 1.—Salaries

Non-voted	.	.	.	.	4,000	3,667	—333
Voted	O.	80,000	}		81,000.	80,387	—613
	R.	1,000					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

C.—Education Department—*concl'd.*

## C. 2.—Other Expenses

O.	60,000			
R.	—4,000	56,000	54,893	—1 107

*Col. 1.*—Curtailment of expenditure on repairs etc., of the Cromwell Road Hostel, less departmental travelling and transfer of cost of printing departmental report to sub-head I. 7.

## D.—Colonial Departmental charges for issue of Leave Pay, etc.

O.	9,000			
R.	—2,000	7,000	6,080	—920

*Cols. 1 and 4.*—Budget is a contingent provision. Expenditure dependent on amount of disbursements made by colonial Treasuries on behalf of the Government of India.

## E.—Stores Department :

## E. 1.—Salaries

<i>Non-voted</i>	O.	5,84,000		
	M.	—13,000	5,71,000	5,71,944
				+ 944

*Col. 1.*—Casualties and resignation, and relinquishment of an executive post, partly offset by application of the new consolidated rates of pay and compensatory scales of pay granted to four officers.

<i>Voted</i>	O.	5,72,000		
	R.	—16,000	5,56,000	5,54,453
				—1,547

*Col. 1.*—Casualties and retirements, abolition of posts and inter-departmental exchanges of clerical personnel, partly offset by the application of new consolidated rates of pay.

E. 2.—Wages of Artificers, Labourers, etc. 1,68,000 1,66,013 —1,987

## E. 3.—Professional inspection of stores

O.	3,19,000			
R.	65,000	3,84,000	3,53,787	—30,213

*Col. 1.*—Mainly provision for more inspection on behalf of Indian Stores Department, which is counterbalanced by increased receipts from surcharge credited to sub-head H. 5, and for unforeseen payments to consulting Engineers in connection with the Mettur Hydro-Electric Scheme under the Government of Madras. *Col. 4.*—It was eventually decided that the bulk of the later charges were properly debitable direct to the Local Government.

## E. 4.—Office Contingencies, etc.

<i>Non-voted</i>	O.	28,000		
	M.	—4,000	24,000	23,427
				—573

*Col. 1.*—Less travelling of the Stores Inspectorate.

<i>Voted</i>	O.	2,47,000		
	R.	—7,000	2,40,000	2,32,787
				—7,213

*Cols. 1 and 4.*—Mainly decrease in travelling expenditure of Stores Inspectorate (Rs. 17,547) partly offset, by increase in general rates on buildings (Rs. 5,587) and less purchases of packing materials (Rs. 2,440). The saving on the former account was more than was originally anticipated.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<b>F.—Trade Department :</b>				
<b>F. 1.—Salaries</b>				
Non-voted	O. 42,000 } M. 6,000 }	48,000	45,267	—2,733
<i>Col. 1.</i> —Appointment of a Non-voted Officer to the newly created executive post. Also annual increment of an officer omitted from the Budget. <i>Col. 4.</i> —Pay of the Trade Commissioner for period of deputation to Ottawa was adjusted under sub-head I. 11. after the close of the year.				
Voted	O. 65,000 } R. —1,000 }	64,000	62,973	—1,027
<i>Col. 1.</i> —Saving in provision for pay of the executive post was partly offset by inter-departmental transfers of clerical staff.				
<b>F. 2.—Other Expenses</b>				
Non-voted	O. 3,000 } M. —1,000 }	2,000	1,160	—840
<i>Cols. 1 and 4.</i> —Saving on travelling.				
Voted	O. 62,000 } R. —1,000 }	61,000	58,307	—2,693
<i>Col. 1.</i> —Saving on provision for the maintenance of India House Exhibition Hall and Commercial samples Room and in Departmental contingencies.				
<b>F. 3.—Trade Commissioners in Europe</b>				
Non-voted	O. 37,000 } M. 3,000 }	40,000	38,573	—1,427
<i>Col. 1.</i> —Increased exchange compensation for Hamburg Trade Commissioner based on prevailing rate of exchange.				
Voted	O. 1,26,000 } R. —10,000 }	1,16,000	1,04,440	—11,560
<i>Col. 1.</i> —Saving in Milan office, due mainly to the Budget being based on provisional figures. <i>Col. 4.</i> —Further savings in Milan Office, mainly under publicity, contingencies and travelling due to restriction of activities in consequence of the political situation in Europe. The full extent of these savings was not evident in time for surrender.				
<b>G.—India Office Audit Establishment (portion relative to High Commissioner's work)</b>		93,000	93,333	+333
<b>H.—Deduct—Recoveries :</b>				
<b>NOTE.</b> —The recoveries under this heading are in all cases governed by variable factors, and, therefore, cannot be estimated with precision.				
<b>H. 1.—Surcharges on stores supplied to Commercial Departments of the Central Government</b>				
	O. —43,000 } R. —9,000 }	—52,000	—54,653	—2,653
<i>Cols. 1 and 4.</i> —Amount recovered depends on value of stores supplied and paid for during the year. Mainly unanticipated surcharges on broadcasting stores and more recoveries on account of Railway stores.				
<b>H. 2.—Surcharges on stores supplied to Provincial Governments</b>				
	O. —42,000 } R. —23,000 }	—65,000	—60,227	+4,773
<i>Col. 1.</i> —See H. 1. Mainly more demands than anticipated from the Governments of Madras and Punjab. <i>Col. 4.</i> —Anticipated recoveries from the Government of Madras not fully realised owing to payment for certain stores not being made in this financial year.				

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1.	2	3	4
	Rs.	Rs.	Rs.
<b>H.—Deduct—Recoveries—concl'd.</b>			
H. 3.—Provincial Government's share of the cost of the High Commissioner's Establishment for issue of leave salaries, pensions, etc.			
O. —3,27,000 }	—3,36,000	—3,45,853	—9,853
R. —9,000 }			
<i>Col. 1.</i> —Based on actual recoveries for 1934-35. <i>Col. 4.</i> —Further increase in the recoverable proportion of the cost of establishment, partly due to increased surcharge for pension liabilities, could not be foreseen.			
H. 4.—Provincial Government's share of the cost of the High Commissioner's Education Department	—2,08,000	—2,16,080	—8,080
<i>Col. 4.</i> —Increase in the recoverable proportion, partly due to increased surcharge for pension liabilities was more than was anticipated.			
H. 5.—Inspection charges on stores supplied on contracts placed in India			
O. —68,000 }	—1,48,000	—1,47,507	+493
R. —80,000 }			
<i>Col. 1.</i> —See explanation for sub-head E. 3.			
H. 6.—Surcharges connected with the examination of and advice on Tenders			
O. —1,000 }	—2,000	—1,960	+40
R. —1,000 }			
<i>Col. 1.</i> —More demands. No data available on which to budget accurately.			
<b>I.—Miscellaneous Civil Charges :</b>			
I. 1.—Leave salary, etc., of Indian Establishments			
Non-voted O. 21,72,000 }	21,52,000	21,41,413	—10,587
M. —20,000 }			
Voted O. 6,08,000 }	6,44,000	6,41,067	—2,933
R. 36,000 }			
<i>Col. 1.</i> —Expenditure fluctuates from year to year. Total payments on account of both leave salaries and sterling overseas pay considerably higher than in the preceding year.			
<b>Deduct.—Emergency deductions from pay</b>			
Non-voted M. —4,000	—4,000	—4,253	—253
Voted R. —1,000	—1,000	—1,240	—240
<i>I. 1.</i> —Emergency deductions from pay. <i>Col. 1.</i> —These deductions terminated on the 31st March 1935, but deductions from pay for March fell into this year. The amounts involved were small and could not be forecasted for the Budget.			
I. 2.—Allowances and fees to scholars and Probationers			
O. 51,000 }	53,000	52,293	—707
R. 2,000 }			
I. 3.—Expenditure in connection with appointments to Indian Services			
Non-voted M. 573	573	880	+307
Voted O. 4,000 }	15,000	11,627	—3,373
R. 11,000 }			
<i>Col. 1.</i> —Contingent provision inadequate, the number of recruitment demands, mostly under head "Aviation", being abnormally high in comparison with recent years. <i>Col. 4.</i> —Cost of certain passages originally debited to this sub-head was adjusted under sub-head I. 13: in the final accounts.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>I.—Miscellaneous Civil Charges —contd.</b>			
I. 5.—Enquiry into Indian Income-Tax System R. 4,000	4,000	3,493	—507
<i>Col. 1.—Expenditure not foreseen when the Budget was prepared.</i>			
I. 6.—Broadcasting . . . . .	8,000	7,973	—27
I. 7.—Stationery and Printing—			
Stationery, Printing and Bookbinding charges . . . . .	47,000	44,493	—2,507
<i>Col. 4.—Economy in expenditure.</i>			
I. 8.—Grants-in-aid . . . . .	52,000	49,613	—2,387
<i>Col. 4.—Fewer grants-in-aid sanctioned to Indian students.</i>			
I. 9.—Indian Delimitation Committee			
Non-voted M. 2,160	2,160	2,213	+53
<i>Col. 1.—Expenditure not foreseen when the Budget was proposed.</i>			
Voted R. 2,000	2,000	1,413	—587
<i>Col. 1.—See I. 9—Non-voted.</i>			
I. 10.—Indian Tariff Board . . . . .			
R. 3,000	3,000	2,067	—933
<i>Col. 1.—Expenditure sanctioned during the year. Col. 4.—Provision for compensatory allowance not utilised.</i>			
I. 11.—Ottawa Statistical Conference			
M. 2,000	2,000	4,533	+2,533
<i>Col. 1.—Unforeseen expenditure. Col. 4.—See sub-head F. 1.—Non-voted Col. 4.</i>			
I. 12.—Expenditure in connection with Silver Jubilee.			
R. 10,000	10,000	10,053	+53
<i>Col. 1.—Expenditure sanctioned after commencement of the year.</i>			
I. 13.—Secretariat Procedure Committee . . . . .		2,693	+2,693
<i>Col. 4.—See I. 3.—“Voted” Col. 4. Passages of the chairman and a member of the Committee.</i>			
I. 14.—Unforeseen charges			
Non-voted M. 267	267	227	—40
Voted O. 1,000 } R. 1,000 }	2,000	1,707	—293
<i>Col. 1.—Contingent provision inadequate.</i>			
I. 15.—Other Charges			
Non-voted M. 38,000	38,000	39,264	+1,264
<i>Col. 1.—Cost of motor cars for the Governors of the new Provinces of Orissa and Sind was charged to this head in accordance with instructions from Government late in the year.</i>			

## Major Head and Sub-head.

Final  
Appropriation.Actual  
Expenditure.Excess +  
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

I. —Miscellaneous Civil Charges—*concd.*I. 15.—Other charges—*concd.*

Voted	O.	31,000	17,000	27,960	+10,960
	R.	—14,000			

*Col. 1.*—Under “Books and Periodicals” (Rs. 10,000) due to the new system proposed by the Stationery office for supply of official publications being still under consideration, and under “Relief and Repatriation” (Rs. 5,667), anticipated savings in contingent provision owing to fewer repatriation cases; partially offset by unforeseen payment in respect of a stores purchase for the new Province of Orissa (Rs. 1,667). *Col. 4.*—In consequence of the decision that all repatriation payments should be charged to this head, the outstanding balance of recoverable payments, hitherto brought to account under grant No. 98 (see sub-head B), amounting to Rs. 12,427, was adjusted here after the close of the year.

## Exchange

Non-voted	M.	—17,000	—17,000	—17,090	—90
Voted	R.	—14,000	—14,000	—13,108	+892

## Surrenders or withdrawals within Grant

Gross	R.	—81,000	—81,000	..	+81,000
Deductions	R.	1,22,000	1,22,000	..	—1,22,000

Totals	{	Non-voted		32,91,000	32,76,998	—14,002
		Voted	Gross	334,28,000	33,13,094	+15,094
			Deductions	—6,89,000	—8,26,280	—1,37,280
			Net	26,39,000	25,16,814	—1,22,186

ECCLESIASTICAL (*All non-voted*).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>MAJOR HEAD "28.—ECCLESIASTICAL."</b>			
<b>A.—Ecclesiastical Establishments—Church of England :</b>			
<b>A. 1.—Stipends of Bishops</b>			
O. 99,300 }			
M. —2,622 }	96,678	96,548	—130
<b>A. 2.—Pay of Chaplains, etc., Madras</b>			
O. 1,03,200 }			
M. —2,400 }	1,00,800	1,00,625	—175
<b>A. 3.—Pay of Chaplains, etc., Bombay</b>			
O. 1,22,400 }			
M. —1,706 }	1,20,694	1,26,836	+6,142
<b>Col. 4.—Leave salary and special pay of chaplains being more than anticipated.</b>			
<b>A. 4.—Pay of Chaplains, etc., Bengal</b>			
O. 86,500 }			
M. —15,100 }	71,400	72,171	+771
<b>Col. 1.—Two chaplaincies remained unfilled for some months.</b>			
<b>A. 5.—Pay of Chaplains, etc., United Provinces</b>			
O. 1,88,300 }			
M. —4,000 }	1,84,300	1,86,372	+2,072
<b>Col. 4.—Due to reversion of a chaplain from Calcutta in November, 1935.</b>			
<b>A. 6.—Pay of Chaplains, etc., Punjab</b>			
O. 1,67,900 }			
M. 2,493 }	1,70,393	1,73,941	+3,548
<b>Col. 4.—Due to the posting of an additional senior chaplain to the Province.</b>			
<b>A. 7.—Pay of Chaplains, etc., Burma</b>			
O. 49,800 }			
M. 1,630 }	51,430	50,379	—1,051
<b>A. 8.—Pay of Chaplains, etc., Bihar and Orissa</b>			
O. 13,700 }			
M. —4,485 }	9,215	9,893	+678
<b>Col. 1.—Due to unforecasted leave out of India and to an unfilled vacancy. Col. 4.—</b>			
<b>Additional appropriation was applied for too late for sanction.</b>			
<b>A. 9.—Pay of Chaplains, etc., Central Provinces</b>			
O. 49,200 }			
M. —6,500 }	42,700	42,167	—533
<b>A. 10.—Pay of Chaplains, etc., elsewhere</b>			
O. 76,200 }			
M. 9,968 }	86,168	83,328	—2,840
<b>A. 11.—Pay of Establishments</b>			
O. 46,600 }			
M. 365 }	46,965	46,278	—687
<b>A. 12.—Allowances, Honoraria, etc.</b>			
O. 1,85,300 }			
M. 12,256 }	1,97,556	1,89,153	—8,403

**Col. 4.**—Mainly in the United Provinces (Rs. 3,700 roundly) owing to non-adjustment of the cost of certain passages for which warrants had been issued. Also in the North-West Frontier Province (Rs. 4,200 roundly) as certain chaplains did not actually proceed on leave and avail themselves of passages as anticipated. The savings were not foreseen in time for surrender.

Major Head and Sub-head.

Final  
Appropriation.

Actual  
Expenditure.

Excess +  
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

A.—Ecclesiastical Establishments—Church of England—concl'd.

A. 13.—Supplies and Services, and Contin-  
gencies

O.	59,200			
M.	—1,484	57,716	57,092	—624

A. 14.—Grants-in-aid :

A. 14 (1).—In lieu of chaplains reduced	1,70,400	1,70,400	.
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A. 14 (2).—In lieu of allowance to clergy-  
men of the additional Clergy Society

O.	1,72,800			
M.	82	1,72,882	1,72,881	—1

A. 14 (3).—Other Grants-in-Aid

O.	11,300			
M.	103	11,403	11,337	—66

A. 14 (4).—Block Grant to Indian Church

O.	1,05,500			
M.	1,033	1,06,533	1,06,528	—5

B.—Ecclesiastical Establishments—Church of Scotland :

B. 1.—Pay of Chaplains, etc.

O.	70,800			
M.	400	71,200	72,777	+1,577

Col. 4.—Mainly in Bengal due to underestimation of final requirements.

B. 2.—Pay of Establishments

O.	11,200			
M.	—96	11,104	10,450	—654

B. 3.—Other charges

O.	37,100			
M.	—4,653	32,447	32,399	—48

B. 4.—Grants-in-aid . . . . .	1,400	1,200	—200
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B. 5.—Deduct—Charges recovered from the Defence Department.	—1,200	—883	+317
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Col. 4.—Lighting charges having been met direct from Defence Estimates through misapprehension.

C.—Ecclesiastical Establishments—

Church of Rome

O.	38,300			
M.	110	38,410	37,853	—557

D.—Cemetery Establishment :

D. 1.—Grants-in-aid

O.	3,300			
M.	—9	3,291	3,230	—61

D. 2.—Pay of Establishments

O.	49,300			
M.	—579	48,721	48,514	—207

D. 3.—Other Charges

O.	58,800			
M.	—21	58,779	57,796	—983



Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>E.—Miscellaneous Ecclesiastical charges :</i>				
<i>E. 1.—Grants-in-aid</i>		300	300	..
<i>E. 2.—Other charges</i>				
O.	25,700 }			
M.	20 }	25,720	25,600	—120
<i>F.—Works</i>				
O.	67,400 }			
M.	—329 }	67,071	66,106	—965
<i>G.—Expenditure in England :</i>				
<i>G. 1.—Leave and Deputation salaries</i>				
O.	4,00,000 }			
M.	—62,000 }	3,38,000	3,29,793	—8,207
<i>Cols. 1 and 4.—Expenditure highly variable and does not admit of close estimating.</i>				
<i>Total payments this year well below the average.</i>				
<i>G. 2.—Other Charges</i>				
O.	4,25,000 }	4,26,000	4,24,655	—1,345
M.	1,000 }			
<i>H.—Loss or Gain by Exchange</i>				
M.	—2,100	—2,100	—3,907	—1,807
<i>Totals</i>				
{ Gross	.	28,17,576	28,02,695	—14,881
{ Deductions	.	—1,200	—883	+317
{ Net	.	28,16,376	28,01,812	—14,564

## NOTES.

1. The final saving occurs mainly under the sub-heads A. 12 and G. 1.

2. The reappropriations under the sub-heads A. 3 and C were in the wrong direction. The saving under the sub-head A. 10 indicates defective control, suggestions for improvement of which have already been made to the local Government of the North-West Frontier Province.

POLITICAL (*All non-voted*).

Abstract of accounts.		Final	Actual	Excess +
		Appropriation.	Expenditure.	Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>Major Head "29.—Political".</i>				
<i>Account I.—Political Agents</i>				
	{ Gross . . .	40,99,757	41,29,020	+29,263
	{ Deductions . . .	—52,515	—53,296	—781
	{ Net . . .	40,47,242	40,75,724	+28,482
<i>Account II.—Other Expenditure Heads</i>				
	{ Gross . . .	70,73,623	68,73,509	—2,00,114
	{ Deductions . . .	—11,655	—11,559	+96
	{ Net . . .	70,61,968	68,61,950	—2,00,018
<i>Account III.—Expenditure in England and Exchange</i>				
		12,53,800	12,49,280	—4,520
<i>Totals</i>				
	{ Gross . . .	1,24,27,180	1,22,51,809	—1,75,371
	{ Deductions . . .	—64,170	—64,855	—685
	{ Net . . .	1,23,63,010	1,21,86,954	—1,76,056

## NOTE.

The large saving in Account II is mainly composed of savings under sub-heads A and K. 4 counterbalanced by the excess under sub-head K. 7. These savings and excesses are mainly responsible for the final saving in the total appropriation.

## ACCOUNT I.—POLITICAL AGENTS.

Major Head and Sub-head.		Final	Actual	Excess +
		Appropriation.	Expenditure.	Saving —.
		Rs.	Rs.	Rs.
<i>A.—Agencies and Residencies</i>				
<i>A. 1.—Pay of Officers</i>				
	O. 14,14,100 } .	13,64,571	13,67,418	+2,847
	M. —49,529 }			
<i>Col. 1.—Mainly in United Provinces (Rs. 32,660) and in Punjab (Rs. 13,962). Lesse number of Political Probationers under training.</i>				
<i>A. 2.—Pay of Establishments</i>				
	O. 8,74,900 } .	8,65,612	8,61,556	—4,056
	M. —9,288 }			
<i>A. 3.—Allowances, Honoraria, etc.</i>				
	O. 4,53,300 } .	5,25,945	5,32,010	+6,065
	M. 72,645 }			

*Col. 1.*—Mainly in (i) Punjab (Rs. 21,000) due to classification of a local allowance in Gilgit Agency as compensatory allowance and consequent transfer of provisions from sub-head A. 2; (ii) North-West Frontier Province (Rs. 13,000), due to passage of a certain officer and more transfers and touring necessitated by political situation; and (iii) India circle, (Rs. 34,000), chiefly due to the decision that the expenditure incurred at Jeddah on behalf of the Government of India should be adjusted in India, and cost of passages, leave and transfer movements in Bahrein and Muscat Consulates. *Col. 4.*—Mainly in North-West Frontier Province owing to omission to provide funds for cost of passages of certain officers (Rs. 6,979), partly counterbalanced by small savings and excesses in other Provinces.

## ACCOUNT I.—POLITICAL AGENTS—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A. 4.—Supplies and Services</i>			
O. 3,18,500 } .	3,94,029	4,10,873	+16,844
M. 75,529 }			
<i>Col. 1.</i> —Mainly in North-West Frontier Province due to (i) increased supply of water to tribes and to Political Department in the Khyber Agency from the Military Engineering Service installations, decision on which was reached in April 1935 (Rs. 18,100) and (ii) un-anticipated payment of compensation to Tori Khels for land acquired near Razmak (Rs. 50,000)			
<i>Col. 4.</i> —Mainly in Gyantse Trade Agency. Larger debits on account of maintenance of Dak and Telegraph lines, raised by the Posts and Telegraphs Department after the close of the year.			
<i>A. 5.—Secret Expenditure</i>			
O. 35,100 } .	42,453	41,856	—597
M. 7,353 }			
<i>Col. 1.</i> —Mainly (i) in North-West Frontier Province to meet abnormal expenditure connected with the Loe Agra operations and disturbances (Rs. 4,000) and increased expenditure in connection with certain negotiations (Rs. 1,000) and (ii) in Sikkim Agency due to the reduction of grant (Rs. 1,827).			
<i>A. 6.—Contingencies</i>			
O. 4,42,300 } .	5,05,070	5,15,927	+10,857
M. 62,770 }			
<i>Col. 1.</i> —Mainly (i) in North-West Frontier Province due to increased expenditure on telephone lines and installations and Post Offices (Rs. 16,686), (ii) in Jeddah Vice-Consulate due to the decision that the expenditure incurred on behalf of the Government of India should be adjusted in India (Rs. 19,167), (iii) in Bahrein due to increased expenditure on telegrams in connection with Qatar and Trucial coast affairs, transit dues, Saudi-Arabian boundary, Air route and oil negotiations (Rs. 12,300) and extra expenditure on account of appointment of Assistant Political Agent and increased office activities and requirements (Rs. 1,600); <i>Col. 4.</i> —Mainly (i) in Nepal due to an advance drawn in March 1936 by the British Envoy at the Court of Nepal, to meet the expenses of his tour to the bordering countries having been finally adjusted under this head under Rules (Rs. 3,899), (ii) in Jeddah (Rs. 6,783); in the absence of sufficient data the revised estimate based on the actuals of 1934 proved low.			
<i>A. 7.—Grants-in-aid, Contributions, etc.</i>			
O. 60,900 } .	42,008	39,360	—2,648
M. —18,892 }			
<i>Col. 1.</i> —Mainly (i) in Madras (Rs. 12,400), chiefly due to vacancies in the ranks of the Officers in the Nair Brigade and (ii) in the Punjab (Rs. 2,700) and United Provinces (Rs. 2,900), to lesser number of Political Probationers on training. <i>Col. 4.</i> —Mainly (i) in Madras due to the reduction mentioned above having proved low (Rs. 1,500) and (ii) small saving in various Provinces.			
<i>A. 8.—Establishment Charges paid to other Provincial Governments, etc.</i>	96,500	95,693	—807
<i>B.—Educational Establishment in Agencies (N.-W. F. P.):</i>			
<i>B. 1.—Pay of Establishments</i>			
O. 71,100 } .	74,332	73,957	—375
M. 3,232 }			
<i>B. 2.—Allowances, Honoraria, etc.</i>			
O. 14,000 } .	15,867	15,259	—608
M. 1,867 }			
<i>Col. 1.</i> —More touring and partial restoration of cut made by Government in the original budget.			

## ACCOUNT I.—POLITICAL AGENTS—concl'd.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>B. 3.—Contingencies</i>				
	O. 13,700 } .	22,112	21,851	—261
	M. 8,412 }			
<i>Col. 1.—Mainly due to the cut made by the Government of India not having materialized.</i>				
<i>B. 4.—Grants-in-aid, Contributions, etc.</i>				
	O. 1,800 } .	1,888	1,888	..
	M. 88 }			
<i>C.—Medical Establishments in Agencies (N.-W. F. P.):</i>				
<i>C. 1.—Pay of Officers</i> . . . . .		43,300	42,303	—997
<i>C. 2.—Pay of Establishments</i>				
	O. 42,600 } .	42,630	42,545	—85
	M. 30 }			
<i>C. 3.—Allowances, Honoraria, etc.</i>				
	O. 9,100 } .	9,386	11,434	+2,048
	M. 286 }			
<i>Col. 4.—Mainly due to cost of passages for the family of an officer. Funds not provided for through mis-apprehension.</i>				
<i>C. 4.—Supplies and Services</i>				
	O. 42,100 } .	41,298	41,311	+13
	M. —802 }			
<i>C. 5.—Contingencies</i>				
	O. 7,800 } .	10,988	12,022	+1,034
	M. 3,188 }			
<i>Col. 1.—Mainly (i) classification under this head of the pay of certain menials declared non-pensionable (Rs. 1,629) and (ii) omission to provide for certain items of expenditure in the original budget (Rs. 1,037); Col. 4.—certain anticipated recoveries were not realised during the year.</i>				
<i>C. 6.—Grants-in-aid, Contributions, etc.</i>				
	O. 600 } .	1,768	1,757	—11
	M. 1,168 }			
<i>Col. 1.—Un-anticipated arrears of contribution towards leave and pension of a Military Sub-Assistant Surgeon.</i>				
<i>D.—Deduct—Charges recovered from other Governments, Indian States, Local Funds, etc.</i>				
	O. —51,600 } .	—52,515	—53,296	—781
	M. —915 }			
<i>Totals</i> . . . { <i>Gross</i> . . . . .		40,99,757	41,29,020	+29,263
. . . { <i>Deductions</i> . . . . .		—52,515	—53,296	—781
. . . { <i>Net</i> . . . . .		40,47,242	40,75,724	+28,482

## ACCOUNT II.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
<i>A.—Charges on North-West Frontier—Allowances to Tribes</i>				
	O. 8,28,500 } .	7,72,227	6,99,675	—72,552
	M. —56,273 }			
<p><i>Col. 1.</i>—In the North-West Frontier Province due to the decision that payment of allowances should be made in arrears instead of in advance in certain agencies. <i>Col. 4.</i>—Withholding of allowances to certain tribes for political reasons. Saving not surrendered in time due to uncertainty of situation.</p>				
<i>B.—Charges on North-East Frontier :</i>				
<i>B. 1.—Administration Charges :</i>				
<i>B. 1 (1).—Pay of Officers</i>				
	O. 45,400 } .	41,000	40,861	—139
	M. —4,400 }			
<i>B. 1 (2).—Pay of Establishments</i>				
	O. 31,800 } .	33,127	32,722	—405
	M. 1,327 }			
<i>B. 1 (3).—Other Charges</i>				
	O. 23,800 } .	21,000	22,430	+1,430
	M. —2,800 }			
<p><i>Col. 1.</i>—Abolition of the compensatory allowances of the Political Officers. <i>Col. 4.</i>—Larger outlay on several items in March 1936.</p>				
<i>B. 2.—Medical and Steam Launch Establishments :</i>				
<i>B. 2 (1).—Pay of Establishments</i>				
	O. 800 } .	839	838	—1
	M. 39 }			
<i>B. 2 (2).—Other Charges</i>				
	O. 1,300 } .	823	1,470	+647
	M. —477 }			
<p><i>Col. 4.</i>—Unforeseen larger outlay on stores and miscellaneous contingencies during the last two months of the year.</p>				
<i>C.—Charges on account of Diplomatic and Consular Services in Persia :</i>				
<i>C. 1.—Pay of Officers</i>				
	O. 2,65,700 } .	2,65,589	2,65,463	—126
	M. —111 }			
<i>C. 2.—Pay of Establishments</i>				
	O. 1,07,800 } .	1,00,018	1,00,204	+186
	M. —7,782 }			
<i>C. 3.—Allowances, Honoraria, etc.</i>				
	O. 1,02,000 } .	1,32,240	1,35,018	+2,778
	M. 30,240 }			
<p><i>Col. 1.</i>—Mainly in Kerman (Rs. 11,193), Bushire (Rs. 6,916) and Khorasan (Rs. 7,400) due chiefly to (i) cost of passages, (ii) more touring of the Political Resident, Bushire on the Arab coast, (iii) increased expenditure on travelling allowance on account of leave and transfer movements and (iv) provision for tour advance of Rs. 3,000. <i>Col. 4.</i>—Mainly in Khorasan, due to adjustment of cost of passages of certain officers after the close of the year.</p>				
<i>C. 4.—Supplies and Services</i>				
	O. 20,800 } .	31,035	30,390	—645
	M. 10,235 }			
<p><i>Col. 1.</i>—Mainly in Khorasan (Rs. 6,334) and Koweit (Rs. 3,601), due chiefly to (i) purchase of a new lorry and a combination safe, (ii) urgent repairs to launch which became unseaworthy, (iii) license fees for medical personnel and (iv) maintenance of furniture in Koweit; none of the items was originally provided for.</p>				
<i>C. 5.—Secret Expenditure . . . . .</i>				
		1,000	1,000	—

## ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>C. 6.—Contingencies</i>			
O. 1,98,200 } .	2,69,655	2,64,999	—4,656
M. 71,455 }			
<i>Col. 1.</i> —Mainly in Bushire (Rs. 55,736), chiefly due to (i) increased expenditure on telegrams owing to political developments and increased rates charged on telegrams, (ii) extra expenditure on Secret Service and Toshakhana necessitated by extended political activities, (iii) Assistance given to Basidu refugees, (iv) fall in exchange value of the rupee, (v) adjustment of charges for despatch of letters by special messenger, (vi) increased touring by the Political Resident on the Arab coast and (vii) license fees of the Residency Surgeon and Assistant Surgeon.			
<i>C. 7.—Grants-in-aid, Contributions, etc.</i>			
O. 1,800 } .	4,224	4,026	—198
M. 2,424 }			
<i>Col. 1.</i> —Mainly in Bushire (Rs. 2,116) due to adjustment of passage contribution of officers confirmed in the Civil Department.			
<i>D.—Other Diplomatic Charges :</i>			
<i>D. 1.—Pay of Diplomatic Officers</i>			
O. 1,40,100 } .	1,35,646	1,34,372	—1,274
M. —4,454 }			
<i>D. 2.—Pay of Establishments</i>			
O. 59,600 } .	61,185	61,181	—4
M. 1,585 }			
<i>D. 3.—Allowances, Honoraria, etc.</i>			
O. 34,900 } .	34,895	34,888	—7
M. —5 }			
<i>D. 4.—Supplies and Services</i>			
O. 49,000 } .	48,575	48,411	—164
M. —425 }			
<i>D. 5.—Contingencies</i>			
O. 78,000 } .	83,492	82,053	—1,439
M. 5,492 }			
<i>D. 6.—Grants-in-aid, Contributions, etc.</i>			
O. 1,100 } .	1,350	1,053	—297
M. 250 }			
<i>Col. 4.</i> —Cost of passage not availed of by an officer.			
<i>E.—Political Subsidies :</i>			
<i>E. 1.—Muscat Subsidy</i>			
O. 1,86,400 } .	1,61,400	1,61,400	..
M. —25,000 }			
<i>Col. 1.</i> —Discontinuance of arms subsidy for last quarter.			
<i>E. 2.—Bhutan Durbar Subsidy</i>	1,00,000	1,00,000	..
<i>E. 3.—Other Subsidies</i>			
O. 78,600 } .	78,500	73,239	—5,261
M. —100 }			
<i>Col. 4.</i> —In Punjab. Provision excessive as subsidies in Gilgit on behalf of the Kashmir Durbar were to be paid from 1st August 1935 and not for the whole year.			
<i>F.—Entertainment Charges</i>			
O. 3,36,000 } .	3,85,920	3,86,551	+631
M. 49,920 }			
<i>Col. 1.</i> —Mainly (i) in North-West Frontier Province (Rs. 33,350), due to Political situation in the Province and (ii) in India (Rs. 15,528), to meet the charges on account of visits of a Maharaja, a foreign Ex-King and a high personality.			

## ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>G.—Refugees and State Prisoners :</i>			
<i>G. 1.—Charges in connection with the late Ex-Amir of Afghanistan :</i>			
<i>G. 1 (1).—Pay of Officers</i>			
O. 1,200 } .	1,277	1,300	+23
M. 77 }			
<i>G. 1 (2).—Pay of Establishments</i>			
O. 1000 } .	1,003	986	—17
M. 3 }			
<i>G. 1 (3).—Allowances, Honoraria, etc.</i>			
O. 23,700 } .	24,812	24,750	—62
M. 1,112 }			
<i>G. 1 (4).—Contingencies</i>			
O. 1,200 } .	1,330	1,010	—320
M. 130 }			
<i>Col. 4.—Owner did not claim house rent before the close of the financial year.</i>			
<i>G. 2.—Charges in connection with the late</i>			
<i>Ayub Khan</i>	31,100	30,831	—269
<i>G. 3.—Kabul Refugees and State Prisoners</i>			
O. 78,200 } .	1,26,887	1,23,219	—3,668
M. 48,687 }			
<i>Col. 1.—Mainly in Central Provinces (Rs. 29,593), Burma (Rs. 13,014) and Bombay (Rs. 5,565), due to transfer to this head, of the provision for Afghan Sardars, originally made under G. 4.</i>			
<i>G. 4.—Other Refugees and State Prisoners</i>			
O. 2,12,000 } .	1,68,903	1,65,800	—3,103
M. —43,097 }			
<i>Col. 1.—See sub-head G. 3.</i>			
<i>H.—Special Political Expenditure :</i>			
<i>H. 1.—Presents to the Government of Nepal</i>	10,00,000	10,00,000	..
<i>H. 2.—Other Expenditure</i>			
M. 25,000 . . .	25,000	25,000	..
<i>Col. 1.—Ex gratia payment to Sheikh of Mohammurah.</i>			
<i>I.—Charges for organising Indian State Forces :</i>			
<i>I. 1.—Pay of Officers</i>			
O. 2,99,700 } .	3,59,525	3,69,861	+10,336
M. 59,825 }			
<i>Col. 1.—Mainly leave salary of officers of the Military Advisory Staff who have reverted to their regiments. Col. 4.—Mainly due to pay and allowances of officers officiating in privilege leave vacancies and to advances of privilege leave pay of certain officers.</i>			
<i>I. 2.—Pay of Establishments</i>			
O. 59,800 } .	59,955	60,046	+91
M. 155 }			
<i>I. 3.—Allowances, Honoraria, etc.</i>			
O. 80,400 } .	69,114	73,972	+4,858
M. —11,286 }			
<i>Col. 4.—Certain debits for the year 1934-35 on account of Military Adviser-in-chief's tourist car having been accepted during 1935-36. The excess occurred late in the year.</i>			

## ACCOUNT II.—OTHER EXPENDITURE HEADS.—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>I. 4.—Contingencies</i>			
O. 28,100 } .	26,621	33,120	+6,499
M. —1,479 }			
<i>Col. 4.</i> —More indents for military forms than anticipated submitted by the Indian State Forces, for which claims were preferred by the Manager, Forms Press too late in the year for additional provision being made.			
<i>I. 5.—Charges in connection with the School for senior officers :</i>			
<i>I. 5 (1).—Pay of Establishments.</i> . . . .	500	407	—93
<i>I. 5 (2).—Other Charges</i> . . . .	500	584	+84
<i>I. 6.—Grants-in-aid, Contributions, etc.</i>			
O. 10,200 } .	11,900	11,279	—621
M. 1,700 }			
<i>Col. 1.</i> —Represents provision for contribution for passages of borrowed officers.			
<i>J.—Works :</i>			
<i>J. 1.—North-West Frontier Province :</i>			
<i>J. 1 (1).—Original Works—Buildings</i>			
O. 30,000 } .	47,500	45,661	—1,839
M. 17,500 }			
<i>Col. 1.</i> —Construction of new Civil Hospital at Miranshah not originally anticipated.			
<i>J. 1 (2).—Original Works—Communica- tions</i>			
O. 15,000 } .	26,655	27,215	+560
M. 11,655 }			
<i>Col. 1.</i> —Construction of bridges, culverts and caucsways on Dargai Kot Tatai Road met from subvention from Central Road Development Account <i>vide</i> sub-head J. 1 (7). <i>Col. 4.</i> —Petty excesses on different minor works.			
<i>J. 1 (3).—Repairs—Buildings</i>			
O. 40,200 } .	42,450	42,470	+20
M. 2,250 }			
<i>J. 1 (4).—Repairs—Communications</i>			
O. 1,20,000 } .	1,16,004	1,15,960	—44
M. —3,996 }			
<i>J. 1 (5).—Establishment charges credited to other Governments, Departments, etc.</i>			
O. 40,000 } .	47,895	46,947	—948
M. 7,895 }			
<i>Col. 1.</i> —See sub-heads J. 1 (1) and J. 1 (2).			
<i>J. 1 (6).—Tools and Plant Charges cre- dited to other Governments, Depart- ments, etc.</i> . . . .			
O. 3,100 } .	3,675	3,452	—223
M. 575 }			
<i>J. 1 (7).—Deduct—Amount met from sub- vention from Road Development Fund</i>			
M. —11,655 . . . .	—11,655	—11,559	+96
<i>Col. 1.</i> —See J. 1 (2).			
<i>J. 1 (8).—Charge pay of Chief Engi- neer</i> . . . .	1,800	1,793	—7
<i>J. 2.—Elsewhere</i>			
O. 1,03,400 } .	98,617	98,668	+51
M. —4,783 }			



## ACCOUNT II.—OTHER EXPENDITURE HEADS.—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>K.—Miscellaneous :</i>			
<i>K. 1.—Malwa Bhil Corps :</i>			
<i>K. 1 (1).—Pay of Officers</i>			
O. 23,000 } .	17,400	17,387	—13
M. —5,600 }			
<i>Col. 1.—Non-utilization of a portion of the provision for leave salary.</i>			
<i>K. 1 (2).—Pay of Establishments</i>			
O. 51,800 } .	52,000	51,928	—72
M. 200 }			
<i>K. 1 (3).—Grain Compensation Allowance</i>			
O. 7,000 } .	6,200	5,997	—203
M. —800 }			
<i>K. 1 (4).—Other Charges</i>			
O. 19,000 } .	19,600	19,595	—5
M. 600 }			
<i>K. 2.—Mewar Bhil Corps :</i>			
<i>K. 2 (1). Pay of Officers</i>			
O. 51,600 } .	49,470	49,261	—209
M. —2,130 }			
<i>K. 2 (2).—Pay of Establishments</i>			
O. 1,04,400 } .	1,04,200	1,04,195	—5
M. —200 }			
<i>K. 2 (3).—Grain Compensation Allowance</i>			
O. 7,200 } .	3,435	3,432	—3
M. —3,765 }			
<i>Col. 1.—Heavy fall in the prices of food grains.</i>			
<i>K. 2 (4).—Grants-in-aid, Contributions, etc.</i>			
O. 1,200 } .	600	600	..
M. —600 }			
<i>K. 2 (5).—Other Charges</i>			
O. 28,500 } .	31,130	31,020	—110
M. 2,630 }			
<i>K. 2 (6).—Establishment and other charges paid to other Governments, Departments, etc.</i>			
O. 200 } .	170	164	—6
M. —30 }			
<i>K. 3.—Secret Service Expenditure of H. E. the Viceroy</i>	55,000	54,917	—83
See Note 4.			
<i>K. 4.—Other Charges :</i>			
<i>K. 4 (1).—Pay of Officers</i>			
O. 10,700 } .	65,671	56,006	—9,665
M. 54,971 }			
<i>Col. 1.—Mainly in Burma (Rs. 47,500) to meet expenses of Sino-Burmese Boundary Commission and in North-West Frontier Province (Rs. 9,171) due to change of incumbents and appointment of Officer on Special Duty owing to Mohmad disturbances. Col. 4.—In Burma. Less expenditure on Military Police personnel owing to full complement of officers not being employed.</i>			
<i>K. 4 (2).—Pay of Establishments</i>			
O. 73,100 } .	1,36,714	95,372	—41,342
M. 58,614 }			
<i>Cols. 1 and 4.—Mainly in Burma. See sub-head K. 4 (1).</i>			

## ACCOUNT II.—OTHER EXPENDITURE HEADS—concl'd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1	2 Rs.	3 Rs.	4 Rs.	
<i>K. 4.—Other Charges—concl'd.</i>				
<i>K. 4 (3).—Other Expenses</i>				
<i>O.</i> 3,70,100	9,56,877	7,94,340	--1,62,537	
<i>M.</i> 5,86,777				
<i>Col. 1.—Mainly (i) in Burma (Rs. 3,25,040) to meet expenses of Sino-Burmese Boundary Commission, (ii) in Bombay (Rs. 76,342) due to the payment to an Indian State on account of local fund cess (see paragraph 1 under Important Comments), (iii) in North-West Frontier Province (Rs. 55,896), chiefly to payment of Royalty to Tribes (Rs. 17,400) and disturbances (Rs. 37,000), (iv) in Sikkim (Rs. 42,704) to meet the expenses of the Special Mission to Lasha and (v) Small additions in different Provinces and in several Agencies and Residencies under India Circle. Col. 4.—Mainly in Burma due to the transfer to the Defence Department of a portion of expenditure of the Boundary Commission.</i>				
<i>K. 5.—Forest Conservancy in Agencies :</i>				
<i>K. 5 (1).—Pay of Officers</i>				
<i>O.</i> 5,100	..	..	..	
<i>M.</i> —5,100				
<i>Col. 1.—Transfer of pay of Divisional Forest Officer from Central to Provincial.</i>				
<i>K. 5 (2).—Pay of Establishments</i>				
<i>O.</i> 12,200	6,886	6,810	—76	
<i>M.</i> —5,314				
<i>Col. 1.—Failure of contractor to undertake work and consequent delay in starting work in Swat (Rs. 3,190) and (ii) Abandonment of work on account of political situation (Rs. 2,124).</i>				
<i>K. 5 (3).—Other Charges</i>				
<i>O.</i> 6,600	2,565	2,504	—61	
<i>M.</i> —4,035				
<i>Col. 1.—Mainly (i) Abandonment of work due to political situation (Rs. 3,035) and (ii) transfer of the allowances of Divisional Forest Officer, Peshawar from Central to Provincial (Rs. 1,000). See K. 5 (1).</i>				
<i>K. 5 (4).—Works</i>				
<i>O.</i> 5,200	1,750	1,717	—33	
<i>M.</i> —3,450				
<i>Col. 1.—Abandonment of works due to Political situation.</i>				
<i>K. 6.—Educational Establishment in Tribal areas :</i>				
<i>K. 6 (1).—Pay of Establishments</i>				
<i>O.</i> 4,300	4,134	3,975	—159	
<i>M.</i> —166				
<i>K. 6 (2).—Other Charges</i>				
<i>O.</i> 3,000	3,058	2,957	—101	
<i>M.</i> 58				
<i>K. 7.—Economic Development of Tribal Areas :</i>				
<i>K. 7 (1).—Pay of Officers</i>	..	8,400	+8,400	
<i>K. 7 (2).—Pay of Establishments</i>	..	7,642	+7,642	
<i>K. 7 (3).—Allowances, Honoraria, etc.</i>	..	3,452	+3,452	
<i>K. 7 (4).—Supplies, Services and Contingencies</i>	..	65,263	+65,263	
<i>Sub-heads K. 7 (1) to K. 7 (4).—Funds were provided for under the appropriation for Frontier Watch and Ward under sub-heads E. 4 (1) to E. 4 (4) and the corresponding expenditure also was booked under those heads. It was however decided after the close of the year that the charges were debitable to the ordinary heads under Political Appropriation and transfers were made accordingly. See notes under the group sub-heads E. 4. and E. 5 under the appropriation for Frontier Watch and Ward.</i>				
<i>L.—Transfer to the Fund for Special Frontier Expenditure, including Development.</i>				
<i>M.</i> 5,00,000	5,00,000	5,00,000	..	
<i>Totals</i>	<i>Gross</i>	70,73,623	68,73,509	—2,00,114
	<i>Deductions</i>	—11,655	—11,559	+96
	<i>Net</i>	70,61,968	68,61,950	—2,00,018

## ACCOUNT III.—EXPENDITURE IN ENGLAND AND EXCHANGE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
<i>A.—Expenditure in England :</i>			
<i>A. 1.—Leave and Deputation Salaries</i>			
<i>O.</i> 5,60,000	5,35,000	5,37,277	+2,277
<i>M.</i> —25,000			
<i>A. 2.—Stores</i>			
<i>O.</i> 10,000	3,000	1,600	—1,400
<i>M.</i> —7,000			
<i>Col. 1.—Fewer miscellaneous demands than provided for. Col. 4.—Liabilities carried forward to 1936-37.</i>			
<i>A. 3.—Other Charges</i>			
<i>O.</i> 4,22,000	7,21,000	7,16,913	—4,087
<i>M.</i> 2,99,000			
<i>Col. 1.—Increase consists of Rs. 40,000 for Burma-China Frontier Commission and Rs. 2,40,000 for special expenditure in Persia in 1916 to 1923, now brought to account and (ii) original provision for sterling overseas pay proved inadequate, the consistent decrease in expenditure during the past few years not being maintained (Rs. 19,000).</i>			
<i>B.—Loss or Gain by Exchange</i>			
<i>M.</i> —5,200	—5,200	—6,510	—1,310
<i>Total</i>	12,53,800	12,49,280	—4,520

## NOTES.

1. The excess under sub-head A. 4 in Account I is brought to notice, as excess occurred under this sub-head for the same reason during 1934-35 as well. The excess under Account I was mainly due to the excesses under sub-heads A. 3, A. 4, and A. 6.

2. Reappropriation under sub-head I. 4 in Account II was in the wrong direction, and the additions under sub-heads K. 4 (2) and K. 4 (3) in that account were much in excess of requirements.

3. The defective provision under sub-head E. 3 in Account II is also brought to notice.

4. *Account II.—Sub-head K. 3.—Secret Service Expenditure, of H. E. the Viceroy.*—It has been decided that the expenditure, which was hitherto being adjusted under '29-Political' and recorded under this sub-head, should, with effect from 1937-38, be adjusted under the new Major head '25-General Administration'.

5. *Account II.—Sub-head L.—Transfer to the Fund for special Frontier Expenditure, including Development.*—The progressive account of expenditure met from the Fund will be found at serial No. 5 of paragraph 61 of Chapter III of the Audit Report.

## Statement of Expenditure on Important New Works—Original Works—Buildings.

Serial No. and Service.	Final Appropriation.	Actual Expenditure.	Balance.	
			Unex- pended.	Excess.
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.

## III.—Major Works for which specific provision was not made in the Budget.

## NORTH WEST FRONTIER PROVINCE.

## 1. Construction of a new Hospital at

Miranshah.

*M.* 20,000      20,000      19,769      231      ..

Estimate Rs. 96,249; expenditure to 31st March 1936, Rs. 19,769; in progress.

## IV.—Minor Works.

## NORTH-WEST FRONTIER PROVINCE.

## 2. Collectively.

*O.* 30,000      27,500      25,891      1,609      ..

*M.*

—2,500

## Original Works—Communications.

## III.—Major Works for which specific provision was not made in the Budget.

## NORTH WEST FRONTIER PROVINCE.

## 1. Construction of Bridges, Culverts,

Causeways on Dargai Kot Tatai

Road.

*M.* 11,655      11,655      11,559      96      ..

Revised Estimate Rs. 26,421; Expenditure to 31st March 1936, Rs. 18,977; total commitments at the close of 1935-36 Rs. 7,444; in progress; see sub-head J. 1 (7).

## IV.—Minor Works.

2. Collectively      15,000      15,657      ..      657

## IMPORTANT COMMENTS.

*A recurring liability (Rs. 8,031 per annum) imposed upon the Central Government as a result of the amendment of an Act of a Provincial Government.*—Under Section 93 (1) of the Bombay District Local Boards Act, 1923, local fund cess was levied on land revenue excluding talukdari lands. The Section of the Act was amended in 1927 to provide that the cess should be levied on talukdari land as well. The effect of the amendment was that an Indian State holding such land in the Bombay Presidency became liable to an assessment of Rs. 8,731 per annum by way of cess on its talukdari lands with effect from the year 1927-28. Under an agreement of 1865, however, the Government of Bombay had agreed to accept from the State annually a sum of Rs. 700 only in lieu of all demands for cess, and the State consequently declined to pay the increased amount of the cess. The matter was referred to the Secretary of State who ruled that the Government of Bombay was not entitled to recover from the State anything in excess of Rs. 700, the amount fixed under the agreement of 1865 and that the difference (Rs. 8,031) between the rate for which the State compounded in 1865 and the amount leviable by law should be made good from the Central revenues as a Political charge. He also recognised that a situation might arise in which a Provincial Legislature acting within its powers might pass laws inconsistent with the terms of an agreement made in the past between Government and a ruler of an Indian State.

The amendment of the Act made in 1927 has thus led to a recurring liability of Rs. 8,031. A payment of Rs. 72,280 on account of the difference at Rs. 8,031 per year for the period 1927-28 to 1935-36 was made in the year under report [Sub-head K. 4 (3) in Account II].\*

*2. Outstanding claims against a Foreign Government.*—Certain items of claims aggregating Rs. 70,962 are outstanding in the books of the Accountant General, Central Revenues against the Iranian Government. The amount is composed of two items, viz., Rs. 69,968 and Rials 6013·60 (equivalent to Rs. 994 approximately). The former represents the pay, allowances, pension contributions and leave salary of certain Assistant Surgeons whom the Government of India deputed in the past for quarantine work in the Persian Gulf. The matter was last mentioned in the Appropriation Accounts for 1929-30 (item 69, page 38). The latter sum due on account of the expenditure at Jask and Henjam during the cholera epidemic was subsequently added to the claim.

The matter has been under correspondence in the Government of India, Foreign and Political Department. No final settlement has yet been made.

\* Accountant General, Bombay.

FRONTIER WATCH AND WARD (*All Non-voted*).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
<i>MAJOR HEAD—"29-A.—FRONTIER WATCH AND WARD":</i>			
<i>A.—Frontier Constabulary and Militia:</i>			
<i>A. 1.—Pay of Commandant and other Officers</i>			
O. 32,000 } .	26,900	26,482	—418
M. —5,100 }			
<i>A. 2.—Pay of Establishments</i>			
O. 1,31,400 } .	1,26,700	1,23,547	—3,153
M. —4,700 }			
<i>A. 3.—Allowances, Honoraria, etc.</i>			
O. 53,800 } .	49,800	49,258	—542
M. —4,000 }			
<i>A. 4.—Supplies and Services</i>			
O. 90,500 } .	87,500	84,399	—3,101
M. —3,000 }			
<i>A. 5.—Contingencies</i>			
O. 31,200 } .	25,800	24,727	—1,073
M. —5,400 }			
<i>Col. 1.—Smaller expenditure on menials' pay and on petty construction and repairs.</i>			
<i>A. 6.—Grants-in-aid</i>			
O. 1,500 } .	1,300	1,217	—83
M. —200 }			
<i>A. 7.—Contribution</i>			
O. 58,64,000 } .	59,28,700	59,38,322	+9,622
M. 64,700 }			
<i>B.—Frontier Constabulary and Militia—N. W. F. P.:</i>			
<i>B. 1.—Frontier Constabulary:</i>			
<i>B. 1 (1).—Pay of Commandant and other Officers</i>			
O. 1,58,500 } .	1,51,300	1,51,588	+288
M. —7,200 }			
<i>B. 1 (2).—Police Force</i>			
O. 8,44,200 } .	8,53,200	8,52,465	—735
M. 9,000 }			
<i>B. 1 (3).—Mounted Force</i>			
O. 52,600 } .	46,200	45,836	—364
M. —6,400 }			
<i>B. 1 (4).—Office Establishment</i>			
O. 60,000 } .	61,200	60,779	—421
M. 1,200 }			
<i>B. 1 (5).—Travelling Allowance</i>			
O. 20,000 } .	20,000	19,210	—790
<i>B. 1 (6).—Ration Allowance</i>			
O. 2,72,100 } .	2,73,400	2,73,290	—110
M. 1,300 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>B.—Frontier Constabulary and Militia—N. W. F. P.—contd.</i>			
<i>B. 1.—Frontier Constabulary—concl'd.</i>			
<i>B. 1 (7).—Other Allowances, Honorary, etc.</i>			
O. 71,200 } .	79,600	80,316	+716
M. 8,400 }			
<i>Col. 1.—(i) Expenditure on bonus omitted to be provided in the original budget (19,400) and (ii) unanticipated charger allowance of an officer and Order of British India Allowances (1,000), counterbalanced by decrease under horse allowance owing to reduction in the allowance (11,340) and also to vacancies (660).</i>			
<i>B. 1 (8).—Clothing</i>			
O. 88,800 } .	86,420	86,252	—168
M. —2,380 }			
<i>B. 1 (9).—Arms and Ammunition</i>			
O. 1,30,000 } .	1,29,760	1,26,192	—3,568
M. —240 }			
<i>B. 1 (10).—Other Supplies and Services</i>			
O. 1,23,000 } .	1,24,920	1,26,692	+1,772
M. 1,920 }			
<i>Col. 4.—Omission to provide funds to meet certain telephone rents payable in advance.</i>			
<i>B. 1 (11).—Contingencies</i>			
O. 7,900 } .	7,250	6,820	—430
M. —650 }			
<i>B. 1 (12).—Grants-in-aid, Contributions, etc.</i>			
O. 9,000 } .	11,050	10,617	—433
M. 2,050 }			
<i>Col. 1.—Anticipated debit on account of training of signallers at Rawalpindi.</i>			
<i>B. 1 (13).—Establishment charges paid to other Governments, Departments, etc.</i>			
O. 2,000 } .	..	..	..
M. —2,000 }			
<i>Col. 1.—Due to the decision by the Defence Department not to charge for the inspection of arms unless undertaken outside the regular tour of the inspecting officer.</i>			
<i>B. 1 (14).—Deduct—Probable savings</i>			
O. —1,03,000 } .	..	..	..
M. 1,03,000 }			
<i>Col. 1.—Savings were distributed over the sub-heads concerned but did not materialise and were restored [except under B. 1(1) where savings occurred on other account] as the third instalment of the reduction of Frontier Constabulary was postponed. See Note 4.</i>			
<i>B. 2.—South-Waziristan Scouts :</i>			
<i>B. 2 (1).—Pay of Officers</i>			
O. 1,62,200 } .	1,70,800	1,66,302	—4,498
M. 8,600 }			
<i>B. 2 (2).—Pay of Establishments</i>			
O. 9,03,400 } .	9,08,630	9,07,275	—1,355
M. 5,230 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>B.—Frontier Constabulary and Militia—N. W. F. P.—contd.</i>			
<i>B. 2.—South Waziristan Scouts—contd.</i>			
<i>B. 2 (3).—Allowances, Honoraria, etc.</i>			
O. 3,24,400 } .	3,24,164	3,22,773	—1,391
M. —236 }			
<i>B. 2 (4).—Supplies and Services</i>			
O. 3,00,400 } .	2,54,401	2,43,792	—10,609
M. —54,999 }			
<i>Col. 1.—Mainly economy. Col. 4.—Certain debits for arsenal supplies not raised by the Defence Department.</i>			
<i>B. 2 (5).—Contingencies</i>			
O. 36,900 } .	36,950	36,788	—162
M. 50 }			
<i>B. 2 (6).—Grants-in-aid, Contributions, etc.</i>			
O. 11,500 } .	12,160	12,007	—153
M. 660 }			
<i>B. 2 (7).—Establishment charges paid to other Governments, Departments, etc.</i>			
O. 700 } .	..	..	..
M. —700 }			
<i>B. 3.—Chitral Scouts :</i>			
<i>B. 3 (1).—Pay of Officers</i>			
O. 24,000 } .	24,756	27,883	+3,127
M. 756 }			
<i>Col. 4.—Mainly debits on account of leave salaries raised by the Defence Department after the close of the year.</i>			
<i>B. 3 (2).—Pay of Establishments</i>			
O. 18,600 } .	17,744	17,725	—19
M. —856 }			
<i>B. 3 (3).—Allowances, Honoraria, etc.</i>			
O. 19,000 } .	18,446	18,436	—10
M. —554 }			
<i>B. 3 (4).—Supplies and Services</i>			
O. 13,200 } .	15,479	15,457	—22
M. 2,279 }			
<i>Col. 1.—Mainly purchase of Mazri cloth, etc., for up-keep of uniform.</i>			
<i>B. 3 (5).—Contingencies</i>			
O. 1,000 } .	1,110	1,101	9
M. 110 }			
<i>B. 3 (6).—Grants-in-aid, Contributions, etc.</i>			
	1,200	1,241	+41
<i>B. 4.—Charges for Levies :</i>			
<i>B. 4 (1).—Pay of Officers</i>			
O. 15,500 } .	15,623	15,689	+66
M. 123 }			
<i>B. 4 (2).—Pay of Establishments</i>			
O. 27,97,100 } .	27,91,525	27,88,173	—3,352
M. —5,575 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>B.—Frontier Constabulary and Militia—N. W. F. P.—contd.</i>			
<i>B. 4.—Charges for Levies—concl'd.</i>			
<i>B. 4 (3).—Allowances, Honoraria, etc.</i>			
O. 22,100 } .	24,327	24,161	—166
M. 2,227 }			
<i>B. 4 (4).—Supplies and Services</i>			
O. 5,000 } .	2,205	2,677	+472
M. —2,795 }			
<i>Col. 1.—Non-utilisation of a portion of the reserve kept for unforeseen expenditure.</i>			
<i>Col. 4.—Mainly debit for supplies made in 1934-35 raised by the Defence Department in 1935-36. Funds not arranged through omission.</i>			
<i>B. 4 (5).—Contingencies</i>			
O. 1,12,600 } .	1,15,230	1,15,612	+382
M. 2,630 }			
<i>B. 4 (7).—Deduct—Establishment Charges, etc., recovered from other Governments, Departments, etc.</i>			
	—70,300	—70,298	+2
<i>B. 5.—Kurrum Militia :</i>			
<i>B. 5 (1).—Pay of Officers</i>			
O. 64,000 } .	70,269	68,004	—2,265
M. 6,269 }			
<i>B. 5 (2).—Pay of Establishments</i>			
O. 3,30,700 } .	3,30,507	3,30,416	—91
M. —193 }			
<i>B. 5 (3).—Allowances, Honoraria, etc.</i>			
O. 1,37,300 } .	1,32,253	1,31,937	—316
M. —5,047 }			
<i>B. 5 (4).—Supplies and Services</i>			
O. 1,34,100 } .	1,03,945	1,18,269	+14,324
M. —30,155 }			
<i>Col. 1.—Economy. Col. 4.—Omission to provide funds due initially to erroneous posting in audit office and subsequently to the non-detection of the misposting at the time of reconciliation between departmental and official accounts.</i>			
<i>B. 5 (5).—Contingencies</i>			
O. 14,200 } .	13,265	13,110	—155
M. —935 }			
<i>B. 5 (6).—Grants-in-aid, Contributions, etc.</i>			
O. 6,500 } .	5,450	5,465	+15
M. —1,050 }			
<i>Col. 1.—Deputation of fewer students to the Army Courses of Instruction.</i>			
<i>B. 5 (7).—Establishment Charges paid to other Governments, Departments, etc.</i>			
	300	..	—300
<i>B. 6.—Tochi Scouts :</i>			
<i>B. 6 (1).—Pay of Officers</i>			
O. 1,40,000 } .	1,43,720	1,44,169	+449
M. 3,720 }			
<i>B. 6 (2).—Pay of Establishments</i>			
O. 6,66,400 } .	6,62,335	6,60,758	—1,577
M. 5,935 }			



Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>B.—Frontier Constabulary and Militia—N. W. F. P.—concl'd.</i>			
<i>B. 6 (3).—Allowances, Honoraria, etc.</i>			
O. 2,61,200 } .	2,59,086	2,57,549	—1,537
M. —2,114 }			
<i>B. 6 (4).—Supplies and Services.</i>			
O. 2,07,600 } .	1,78,074	1,74,025	—4,049
M. —29,526 }			
<i>Col. 1.—(i) Economy (15,600); (ii) Free replacement of certain rifles by the Frontier Constabulary (5,200); (iii) smaller expenditure on motor accessories and repairs owing to the purchase of new lorries (6,426) and (iv) charging up-keep of mosquito nets to men's half mounting account instead of to Government (2,300).</i>			
<i>B. 6 (5).—Contingencies</i>			
O. 30,200 } .	28,600	28,533	—67
M. —1,600 }			
<i>B. 6 (6).—Grants-in-aid, Contributions, etc.</i>			
O. 10,400 } .	9,740	9,659	—81
M. —660 }			
<i>B. 6 (7).—Establishment charges paid to other Governments, Departments, etc.</i>			
O. 800 } .	..	..	..
M. —800 }			
<i>B. 7.—Frontier Constabulary Reserve :</i>			
<i>B. 7 (1).—Pay of Establishments</i>			
O. 44,300 } .	31,220	30,081	—1,139
M. —13,080 }			
<i>Col. 1.—Non-employment of the full strength of reservists owing to postponement of reductions.</i>			
<i>B. 7 (2).—Other Charges</i>			
O. 14,100 } .	11,280	11,101	—179
M. —2,820 }			
<i>Col. 1.—Non-employment of the full strength of reservists (4,820), counterbalanced by increase due to expenditure on the purchase of new kits for the reservists enlisted during the year (2,000).</i>			
<i>B. 7 (3).—Deduct—Probable savings</i>			
O. —8,200 } .	..	..	..
M. 8,200 }			
Fully realised.			
<i>C.—Buildings and Communications :</i>			
<i>C. 1.—Expenditure in Waziristan</i>			
O. 4,15,000 } .	2,86,890	2,87,319	+429
M. —1,28,110 }			
<i>Col. 1.—Transfer to Sub-head C. 2. on reclassification of certain roads as Civil roads of Military Importance (2,58,870) counterbalanced by (i) treatment of construction of six bridges on the Tauda China Wana Road originally sanctioned from the fund for special Frontier expenditure including Development as ordinary expenditure, (1,28,000) and (ii) expenditure on other urgent and unforeseen works (2,760).</i>			

## Major Head and Sub-head.

Final Appropriation.	Actual Expenditure.	Excess + Saving —.
2	3	4
Rs.	Rs.	Rs.

## C.—Buildings and Communications—concl'd.

## C. 2.—Expenditure on roads of Military Importance

O.	4,04,000	}	.	16,20,155	16,07,144	—13,011
M.	12,16,155					

Col. 1.—(i) Decision to charge to ordinary heads, expenditure on certain works originally sanctioned from the Fund for special Frontier Expenditure including development (6,04,000), (ii) Construction of a new road as a result of Mohmand and Bajaur operations (1,80,000), (iii) Repairs to certain roads necessitated by Loe Agra operations (1,77,000), (iv) Expenditure on other unforeseen works (7,000), and (v) transfer from sub-head C. 1. on re-classification of certain roads as roads of Military importance (2,58,870), counterbalanced by (i) economy in maintenance expenditure (4,000) and (ii) transfer value of certain materials on the site of certain works (6,715).

## C. 3.—Expenditure on Buildings of Militia and Frontier Constabulary

O.	4,85,000	}	.	4,38,188	4,33,076	—5,112
M.	—46,812					

## C. 4.—Miscellaneous Works

O.	8,38,000	}	.	8,61,915	8,32,649	—29,266
M.	23,915					

Col. 4.—Mainly in Baluchistan, owing to non-receipt of material, the payment proposed during 1935-36 could not be made. The amount was surrendered too late for acceptance.

## C. 5.—Establishment Charges credited to other Governments, Departments, etc.

O.	5,27,900	}	.	7,23,824	7,33,346	+9,522
M.	1,95,924					

Col. 1.—Mainly in North-West Frontier Province due to larger works outlay. Col. 4.—Mainly in Baluchistan, departmental charges levied in excess on Military share of expenditure on civil roads being adjusted during 1936-37.

## C. 6.—Tools and Plant :

## C. 6 (1).—New supplies

O.	24,000	}	.	23,100	22,859	—241
M.	—900					

## C. 6 (2).—Tools and Plant charges credited to other Governments, Departments, etc.

O.	34,700	}	.	47,769	48,253	+484
M.	13,069					

Col. 1.—See C. 5. Col. 1.

## C. 7.—Conservation Account :

## C. 7 (1).—Major Works

M.	4,890	4,890	..	—4,890
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Cols. 1 and 4.—Provision retained to meet emergent demands.

## C. 7 (2).—Minor Works

M.	3,002	3,002	..	—3,002
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See C. 7 (1).

## C. 7 (4).—Other Heads

M.	2,006	2,006	..	—2,006
----	-------	-------	----	--------

See C. 7 (1).

## D.—Miscellaneous :

## D. 1.—Pay of Officers

O.	40,100	}	.	42,600	42,605	+5
M.	2,500					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>D.—Miscellaneous—concl'd.</i>			
<i>D. 2.—Pay of Establishments</i>			
O. 1,16,800 } . . . 1,13,100		1,13,115	+15
M. —3,700 }			
<i>D. 3.—Allowances, Honoraria, etc.</i>			
O. 39,700 } . . . 37,800		34,181	—3,619
M. —1,900 }			
<i>Col. 4.—Smaller expenditure on travelling allowance.</i>			
<i>D. 4.—Supplies and Services</i>			
O. 1,01,700 } . . . 1,00,538		1,01,880	+1,342
M. —1,162 }			
<i>Col. 4.—Mainly in Assam, larger outlay in March owing to new recruitment which could not be foreseen.</i>			
<i>D. 5.—Contingencies</i>			
O. 47,100 } . . . 46,212		41,981	—4,231
M. —888 }			
<i>Col. 4.—Mainly in Burma, reduction in rate of mule hire.</i>			
<i>D. 6.—Grants-in-aid</i>			
O. 4,600 } . . . 5,300		5,281	—19
M. 700 }			
<i>E.—Miscellaneous—North-West Frontier Province :</i>			
<i>E. 2.—Inspecting Officer, Frontier Corps :</i>			
<i>E. 2 (1).—Pay of Officers</i>			
O. 25,800 } . . . 30,580		30,580	..
M. 4,780 }			
<i>Col. 1.—Advance of two months pay, viz., for March and April 1936 to an Inspecting Officer, while going on leave and the grant to him of special pay for holding additional charge of an agency.</i>			
<i>E. 2 (2).—Pay of Establishments</i>			
O. 9,700 } . . . 8,200		8,199	—1
M. —1,500 }			
<i>E. 2 (3).—Other charges</i>			
O. 7,600 } . . . 7,420		7,200	—220
M. —180 }			
<i>E. 2 (4).—Grants-in-aid, Contributions, etc.</i>			
	600	600	..
<i>E. 3.—Medical Establishments :</i>			
<i>E. 3 (1).—Pay of Officers</i>			
O. 13,500 } . . . 13,186		13,080	—106
M. —314 }			
<i>E. 3 (2).—Pay of Establishments :</i>			
O. 58,100 } . . . 66,969		66,859	—110
M. 8,869 }			
<i>Col. 1.—(i) To meet debit on account of leave salary of Military Sub-Assistant Surgeons (1,108); (ii) change of incumbents (1,940); (iii) classification of certain menials as followers (5,821).</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>E.—Miscellaneous—North-West Frontier Province—concl'd.</i>			
<i>E. 3.—Medical Establishments—concl'd.</i>			
<i>E. 3 (3).—Allowances, Honoraria, etc.</i>			
O. 12,000 }	17,340	17,336	—4
M. 5,340 }			
<i>Col. 1.—(i) Mainly increased touring and transfers (2,280), and (ii) ration and clothing allowance of bhishtis and sweepers were formerly treated as contingencies but charged to this sub-head with effect from the year under report on their being classed as followers (2,234).<sup>a</sup></i>			
<i>E. 3 (4).—Supplies and Services]</i>			
O. 52,400 }	48,575	51,416	+2,841
M. —3,825 }			
<i>Col. 1.—Mainly (i) a adjustment after the close of the year of part of the cost of an X-Ray plant, recovered from non-Government sources and originally utilised direct towards expenditure instead of crediting to revenue (2,093); (ii) omission on the part of a disbursing officer to account for certain bills of other departments (430).</i>			
<i>E. 3 (5).—Contingencies,</i>			
O. 12,000 }	4,573	4,712	+139
M. —7,427 }			
<i>Col. 1.—Mainly classification of Bhishtis and sweepers as followers.</i>			
<i>E. 3 (6).—Grants-in-aid, Contributions, etc.</i>			
	600	610	+10
<i>E. 4.—Economic Development of Tribal Areas :</i>			
<i>E. 4 (1).—Pay of Officers</i>			
M. 8,400	8,400	..	—8,400
<i>E. 4 (2).—Pay of Establishments</i>			
M. 7,279	7,279	..	—7,279
<i>E. 4 (3).—Allowances and Honoraria, etc.</i>			
M. 5,880	5,880	..	—5,880
<i>E. 4 (4).—Supplies and Services and Contingencies.</i>			
M. 72,290	72,290	..	—72,290
<i>E. 5.—Deduct—Amount transferred from the Fund for Special Frontier expenditure including development :</i>			
<i>E. 5 (1).—Development expenditure</i>			
M. —93,849	—93,849	..	+93,849
<i>E. 4 and E. 5.—The expenditure was initially provided and accounted for under sub-heads E. 4 (1) to E. 4 (4) and finally debited against the Fund for special Frontier Expenditure including development through sub-head E. 5 (1). It was decided after the close of the year that the charges were debitable to the ordinary heads under 29-Political and transfers were effected accordingly.</i>			
<i>F.—Deduct—Amount met from subvention from Road Development Fund</i>			
O. —36,000 }	..	1,227	+1,227
M. 36,000 }			
<i>Col. 4.—Represents value of surplus stores the cost of which was previously debited to this account, transferred to other works.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<i>H.—Expenditure in England :</i>			
<i>H. 1.—Leave and Deputation salaries</i>			
O. 48,000 }	60,000	59,495	—505
M. 12,000 }			
<i>Col. 1.—Expenditure fluctuates. Budget was rather low in the light of actuals for recent years.</i>			
<i>H. 2.—Overseas Pay</i>			
O. 40,000 }	42,000	41,980	—20
M. 2,000 }			
<i>H. 3.—Sundry Items</i>	16,000	17,648	+1,648
<i>Col. 4.—Provision was based on experience in previous years ; the excess is due to leave salary payments.</i>			
<i>I.—Loss or Gain by Exchange</i>			
M. —600	—600	—618	—18
<i>Totals</i> { <i>Gross</i> . . .	1,95,72,375	1,94,10,963	—1,61,412
{ <i>Deductions</i> . . .	—1,64,149	—69,071	+95,078
{ <i>Net</i> . . .	1,94,08,226	1,93,41,892	—66,334

## NOTES.

1. The modification in the wrong direction noticed under sub-head C. 4 is mainly responsible among other sub-heads for the final savings in the grant as a whole.

2. The non-provision for expenditure on bonus under sub-head B. 1 (7) indicates necessity of closer estimation of liabilities.

3. The uncovered excesses under sub-heads B. 1 (10) and B. 4 (4) point towards need for improved control.

4. *Sub-head B. 1 (14).*—In note 3 under the appropriation account for 1934-35, it was stated that further reductions in the Frontier constabulary had been postponed to the year 1935-36. But owing to recrudescence of trouble or possibility of trouble in certain parts of the Frontier the anticipated reductions could not be effected. Consequently the anticipated savings did not materialise.

**Statement of Expenditure on Important New Works.**  
**Original Works—Buildings.**

Serial No.	Service.	Final Appropriation.	Actual Expenditure.	Balance.	
				Unexpended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
<b>I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.</b>					
ASSAM.					
1.	Reconstruction, repairs and improvements to the Buildings of the 4th Battalion, Assam Rifles.				
	O. 45,000 }	56,600	56,305	295	..
	M. 11,600 }				
	Estimate Rs. 1,44,456 (revised); expenditure to 31st March 1936, Rs. 1,21,304; completed.				
NORTH-WEST FRONTIER PROVINCE.					
2.	Construction of a new post at Ladha				
	O. 60,000 }	..	..	..	..
	M. 60,000 }				
	Estimate not technically sanctioned.				
BURMA.					
3.	Construction of Buildings in connection with the North-East Frontier Project				
	O. 10,000 }	200	196	4	..
	M. 9,800 }				
	Estimate Rs. 12,10,286 (revised); expenditure to 31st March 1936, Rs. 10,12,150; completed.				
<b>II.—Other Major Works for which specific provision was made in the Budget.</b>					
BALUCHISTAN.					
4.	Reconstruction of District Levy Lines, Quetta.				
	O. 21,000 }	..	..	..	..
	M. —21,000 }				
	Estimate not technically sanctioned.				
<b>III.—Major Works for which specific provision was not made in the Budget.</b>					
NORTH-WEST FRONTIER PROVINCE.					
5.	Constructing 3 Picquet towers (Permanent Militia Post) at Ladha.				
	M. 23,185 }	23,185	23,038	147	..
	Estimate Rs. 23,185; expenditure to 31st March 1936, Rs. 23,038; in progress.				
6.	Construction of Frontier Constabulary Post at Dregbandri.				
	M. 1,900 }	1,900	1,902	..	2
	Estimate Rs. 72,501; expenditure to 31st March 1936, Rs. 76,768 completed.				
<b>IV.—Minor Works.</b>					
7.	Collectively.				
	O. 94,500 }	1,01,968	94,891	7,077	..
	M. 7,468 }				
<b>Original Works—Communications.</b>					
<b>III.—Major Works for which specific provision was not made in the Budget.</b>					
NORTH-WEST FRONTIER PROVINCE.					
1.	Replacement of Kirwan Bridge by a diversion on the right bank of Takizam.				
	M. —2,025 }	—2,025	—2,025	..	..
	Estimate Rs. 1,90,500; expenditure to 31st March 1936, Rs. 1,71,808; completed.				
2.	Construction of Balmbat Bridge on the Panjkora river in Malakand Agency.				
	M. —1,800 }	—1,800	—1,840	40	..
	Estimate Rs. 1,02,256; expenditure to 31st March 1936, Rs. 1,00,779; in progress.				
3.	Construction of Vibrow Pile bridge over the Zhob river at mile 6½ Fort Sandeman, Gulkach Road.				
	M. 40,000 }	40,000	13,733	26,267	..
	Estimate Rs. 2,80,000; expenditure to 31st March 1936, Rs. 13,733; in progress.				

Statement of Expenditure on Important New Works—*concl'd.*  
Original Works--Communications—*concl'd.*

Serial No.	Service.	Final Appropriation.	Actual Expenditure.	Balance.	
				Unexpended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.

**III.—Major Works for which specific provision was not made in the Budget—*concl'd.***

**NORTH-WEST FRONTIER PROVINCE.**

**4. Construction of a bridge over the Tochi river at Boya.**

M. 95,500 95,500 94,443 1,057 ..

Estimate Rs. 1,43,709 (excluding Departmental charges) ; expenditure to 31st March 1936, Rs. 1,26,161 ; in progress.

**5. Construction of Loe Agra Kot Tatai road.**

M. 3,67,500 3,67,500 3,63,893 3,607 ..

Estimate Rs. 3,94,267 (excluding Departmental charges) ; expenditure to 31st March 1936, Rs. 3,92,300 ; in progress.

**6. Construction of Ali Masjid, Chora Kandao Road.**

M. —4,690 —4,690 —7,452 2,762 ..

Estimate Rs. 2,46,797 ; expenditure to 31st March 1936, Rs. 34,877 ; work suspended.

**7. Construction of six bridges on Tauda Ghina Wana road.**

M. 1,28,000 1,28,000 1,28,195 .. 195

Estimate Rs. 2,09,611 (excluding Departmental charges) ; expenditure to 31st March 1936, Rs. 1,28,195 ; in progress.

**8. Construction of Buner Road from Bari Kot to Ambeylla Pass.**

M. 2,000 2,000 1,957 43 ..

Estimate Rs. 3,92,700 (excluding Departmental charges) ; expenditure to 31st March 1936, Rs. 1,957 ; in progress.

**9. Construction of a bridge over the Gomal River near Gurdak.**

M. 1,41,000 1,41,000 1,38,521 2,479 ..

Estimate Rs. 2,69,115 ; expenditure to 31st March 1936, Rs. 1,38,521 ; in progress.

**10. Construction of Non metalled Road from Yusaf Khel to Nahakki.**

M. 1,80,000 1,80,000 1,78,411 1,589 ..

(Preparation of Estimate dispensed with as a special case) expenditure to 31st March 1936, Rs. 1,78,411 ; in progress.

**BURMA.**

**11. Dismantling the Hpungin Hlea Mule suspension bridge and re-erecting it over the Hlarang Hlea in the triangle.**

M. 15,000 15,000 16,321 .. 1,321

Estimate Rs. 21,500 ; expenditure to 31st March 1936, Rs. 16,321 ; in progress.

**IV.—Minor Works.**

**12. Collectively.**

O.	54,600	}	55,915	55,380	535	..
M.	1,316					

## IMPORTANT COMMENTS.

*Review on Works Expenditure.*—The following table compares the actual expenditure with the original and the modified provisions respectively for the works expenditure proper *vide* sub-head C. 1 to C. 4 :—

Class of works.	Original provision.	Modified provision.	Expenditure.	Outlay compared with	
				Original provision more + less —	Modified provision more + less —
New major works . . . . .	81	5,29	5,00	+4,19	—29
Major works in progress . . . . .	55	5,13	5,06	+4,51	—7
Minor works . . . . .	1,45	1,58	1,50	+5	—8
Road Development Fund:					
Works . . . . .	36	..	—1	—37	—1
Repairs . . . . .	18,25	20,07	20,05	+1,80	—2
Total . . . . .	21,42	32,07	31,60	+10,18	—47

NOTE.—A detailed statement of expenditure on important new works is appended below the Appropriation Account ; this is referred to as the ' Statement ' in the succeeding paragraphs.

2. The percentages of variations as compared with the original and the modified provisions are +47·5 and —1·5 respectively. The latter is mostly attributable to non-receipt during the year of expected materials *vide* sub-head C. 4 and the former is mainly due to—

- (i) the decision during the course of the year to charge to ordinary heads an expenditure of 741 on certain works (items 3, 4, 5, 7, 8 and 9 of ' Communications ' in the statement) which was originally sanctioned from the Fund for the special Frontier expenditure including development, created out of the revenue surplus of 1934-35, and
- (ii) an expenditure of 3,34 incurred on the construction of a new road (item 10 *ibid*) and repairs to certain other roads, in connection with ' Moh Force ' 1935 and Loe Agra operations respectively.

3. *New Major Works.*—Two new works (*vide* items 2 and 4 under ' Buildings ' in the statement) were provided in the budget but the provision for both had to be surrendered for want of technical sanction to the estimates. Excluding items 3, 7, 8, 9 and 10 referred to in paragraph 2 above which amount to 461 and which had to be provided for during the course of the year, for reasons apparently beyond the control of those administering the grant, the expenditure incurred on works not originally provided in the budget is 39 *vide* item 11 under ' Communications ', and 5 under ' Buildings ' of the statement referred to above.

4. *Major Works in progress.*—Excluding again the items 4 and 5 referred to in paragraph 2 (1) above which amount to 4,58 and which had also to be provided for during the course of the year for exceptional reasons, the expenditure on works of this category was incurred against budgeted works (57) *vide* items 1 and 3 under ' Buildings ' of the statement and non-budgeted works (—9), the latter figure being made up of items 1, 2 and 6 under ' Communications ' and 4 under ' Buildings ' of the statement. The minus expenditure represents credits received for disposal of stores surplus to the requirement of works.

5. *Minor Works.*—The variations are petty and call for no comments.

6. *Road Development Fund Works.*—The provision made for these works had to be surrendered as the works did not receive the sanction of the Government of India. The provision under this head does not affect the budget as a whole as the expenditure is met from the Fund for subventions from the Road Development Account.

7. *Repairs.*—The big excess of 1,80 over the original provision was caused mainly by unforeseen repairs to certain roads in connection with the Loe Agra operations referred to in paragraph 2 (ii) above.



8. On the whole, the above particulars indicate that, while the watch over the progress of expenditure was satisfactory, and the bulk of the variations was due to the exceptional circumstances explained in paragraphs 2 and 3 above, it cannot be said that so far as the original provision was concerned, it was precisely stated or that in the actual expenditure there was a close conformity with that provision.

9. *Unauthorised excluded funds in the North-West Frontier Province.*—In connection with the existence of certain Khassadar and other unauthorised excluded funds in the North-West Frontier Province mentioned on page 376 of the last report, the Public Accounts Committee, in paragraph 13 of their Report on the accounts of 1934-35, criticised the delay that had occurred in closing them and recommended to the Government of India that Khassadar funds should be closed within a period of two months and the others within three months. The Government of India accepted this recommendation and issued orders accordingly towards the end of August 1936. Following these instructions, the Local Administration issued orders in September and October 1936 to the various subordinate authorities to close the funds.

(a) *Khassadar Funds.*—Out of the six Khassadar funds, four are reported to have been closed and the balances of three of them credited into the treasury. Intimation of the closure of the remaining two, for which orders were issued on the 16th September 1936, has not yet (January 1937) been received.

(b) *Other excluded and unauthorised funds.*—Twenty six such funds were mentioned in the last year's report of which seven were stated not to be in existence. The Local Administration later reported that one of these seven funds had not been actually closed at that time. It has now been reported as closed from the 17th August 1936. There were no balances at the credit of these six funds while that at the credit of the seventh has been properly disposed of. Three funds have been held to be regular, but as regards one of them the question whether it is necessary to continue it is under reference with the Local Administration. Three funds were closed before the issue of the recent orders, whereas twelve funds were required to be closed forthwith, upon the receipt of these orders. The question of regularization of one fund is still under consideration. Out of the twelve funds required to be closed forthwith, four have been reported as closed and the balances paid into the treasury.

The Government of India have also directed that the accounts of both the classes of funds after they have been closed should be reviewed by the local audit staff. Arrangements for the local audit of these accounts are under reference with the Local Administration and will be made in consultation with them after reports of their closing have been received.\*

10. *Loss due to misinterpretation of Government orders.*—Under a Government of India order of 1897, good conduct pay was sanctioned to combatants on rendering approved service for a prescribed period. In September 1935, it came to the notice of audit that the allowance was being paid in certain Corps to followers as well, evidently through a misinterpretation of the Government order. As, however, the allowance was being drawn in lump sum on pay bill forms supported by a certificate of the Commandant concerned to the effect that it was drawn only for the staff entitled to it, the erroneous overdrawal could not be detected in audit earlier. Detailed statements giving particulars of good conduct pay used to be received in audit till 1933, but there is no evidence that any use was made of them. The amount of overpayment, which was estimated at not more than Rs. 10,000 in all, was written off by the Local Administration on the ground that it had been drawn in good faith and under a reasonable belief that the followers were entitled to it. The payment of the allowance to the followers was stopped with effect from 1st November 1935, under the orders of the Government of India issued at the instance of the Local Administration.\*

\* Comptroller, North-West Frontier Province.

## TERRITORIAL AND POLITICAL PENSIONS.

(All Non-voted.)

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>MAJOR HEAD "44.—TERRITORIAL AND POLITICAL PENSIONS".</i>			
<i>A.—Territorial and Political Pensions (India) :</i>			
<i>A. 1.—Carnatic Stipends</i>			
O. 1,84,000 } M. —600 }	1,83,400	1,83,623	+223
<i>A. 2.—Tanjore Pensions</i>			
O. 20,400 } M. —1,400 }	19,000	18,461	—539
<i>A. 3.—Mysore Family Pensions</i>	2,100	2,012	—88
<i>A. 4.—Oudh Wasiga Pensions</i>			
O. 3,05,000 } M. —12,000 }	2,93,000	2,84,712	—8,288
<i>Col. 4.—Non-drawal of some pensions.</i>			
<i>A. 5.—Nagpur Burhanshah family Pen- sions</i>	50,000	50,000	..
<i>A. 6.—Bhonsla Family Pensions, etc.</i>			
O. 88,800 } M. —4,000 }	84,800	84,982	+182
<i>A. 7.—Surat Nawab's Family Pensions</i>			
O. 61,800 } M. —21 }	61,779	61,779	..
<i>A. 8.—Satara Pensions</i>	30,000	30,000	..
<i>A. 9.—Pensions granted on the conquest of Sind</i>	46,800	46,800	..
<i>A. 10.—Pensions to Maharaja Aditya Narain Singh Bahadur of Benares</i>	1,60,000	1,00,000	..
<i>A. 11.—Pensions to Syed Ahmed Shah of Meerut</i>			
O. 11,900 } M. —900 }	11,000	9,057	—1,943
<i>Col. 4.—Commutation of some amounts during the course of the year.</i>			
<i>A. 12.—Nizamat Family Pensions</i>			
O. 2,74,700 } M. —1,371 }	2,73,329	2,73,269	—60
<i>A. 13.—Oudh Family Pensions</i>			
O. 60,000 } M. —18,000 }	42,000	42,000	..
<i>Col. 1.—Due to death of a pensioner.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Territorial and Political Pensions (India)—concd.</i>			
<i>A. 14.—Pensions to Deshmukhs and Deshpandias in Berar</i>			
O. 1,77,500 }			
M. —7,100 }	1,70,400	1,71,637	+1,237
<i>A. 15.—Khurda Family Pensions</i>	25,600	25,600	—
<i>A. 16.—Delhi Family Pensions</i>	28,000	28,073	+73
<i>A. 17.—Pensions to Maharatta Salianadars</i>			
O. 34,200 }			
M. —4,900 }	29,300	26,868	—2,432
<i>Col. 4.—Expenditure less than anticipated on the basis of past actuals.</i>			
<i>A. 18.—Other Pensions</i>			
O. 13,88,700 }			
M. 1,10,590 }	14,99,290	14,83,478	—15,812
<i>Col. 1.—Mainly in Central Provinces (Rs. 49,000) Bengal (Rs. 25,900) Madras (Rs. 15,000) and Burma (Rs. 10,800) for payment of arrears of pensions, new pensions and commutation of pensions.</i>			
<i>B.—Territorial and Political Pensions paid in England (At par):</i>			
<i>B. 1.—Family of the late Maharaja Dulcep Singh</i>			
	1,08,000	1,00,000	—8,000
<i>Col. 4.—Payments expected in the year have fallen into 1936-37.</i>			
<i>B. 2.—Bengal Nizamat Family</i>			
O. 6,000 }			
M. 3,000 }	9,000	8,818	—182
<i>C.—Territorial and Political Pensions in Turkish Arabia, Bushire, Khurasan and Persia</i>			
	7,300	7,262	—38
<i>D.—Charitable Allowances</i>			
O. 27,200 }			
M. —1,692 }	25,508	26,124	+616
<i>Col. 4.—Mainly in Burma; Rs. 3,168 Funeral expenses of 4th ex-Princess of Burmese ex-Royal Family paid in March 1936. Charges unforeseen, counterbalanced by savings in other Provinces.</i>			
<i>E.—Deduct—Probable Savings</i>			
O. —8,000 }			
M. 8,000 }	..	..	..
<i>Col. 1.—Fully realised.</i>			
<i>F.—Loss or Gain By Exchange (on B above)</i>			
M. —606	—606	—564	+42
<i>Total</i>	<i>30,99,000</i>	<i>30,63,991</i>	<i>—35,009</i>

## NOTE.

The sub-heads A-4, A-18 and B. 1 are mainly responsible for the final saving in this account. The percentage of final saving this year is 1.1 per cent. of the final appropriation against + 1.2 and —2.8 in the preceding two years.

## BANGALORE.

(All Non-voted.)

Abstract of Accounts.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Account I.—Police	{ Gross . . .	3,04,200	2,99,961	—4,239
	{ Deductions . . .	—1,500	—917	+583
	{ Net . . .	3,02,700	2,99,044	—3,656
Account II.—Education:	{ Gross . . .	3,70,976	3,68,725	—2,251
	{ Deductions . . .	—8,758	—9,010	—252
	{ Net . . .	3,62,218	3,59,715	—2,503
Account III.—Medical and Public Health . . . . .		4,89,269	4,90,011	+742
Account IV.—Other Expenditure Heads . . . . .		3,12,887	3,12,969	+82
Totals . . . . .		14,77,332	14,71,666	—5,666
		—10,258	—9,927	+331
		14,67,074	14,61,739	—5,335

## Account I.—Police.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
<i>A.—District Executive force—District Police :</i>			
<i>A. 1.—Pay of Officers</i>			
O. 13,900 } M. 2,100 }	16,000	15,950	—50
<i>Col. 1.—The post of the Commissioner of Police being filled by an officer drawing higher pay than was anticipated.</i>			
<i>A. 2.—Police Force</i>			
O. 1,65,700 } M. —400 }	1,65,300	1,64,650	—650
<i>A. 3.—Office Establishments</i>			
O. 12,700 } M. —900 }	11,800	11,522	—278
<i>A. 4.—Allowances, Honoraria, etc.</i>	17,500	17,906	+406
<i>A. 5.—Works</i>	13,200	11,867	—1,333
<i>Col. 4.—The contractor not having drawn his bill for work done before 31st March 1936..</i>			
<i>A. 6.—Clothing and other supplies</i>			
O. 13,900 } M. —3,900 }	10,000	10,190	+190
<i>Col. 1.—Fall in prices of clothing and fire engine supplies.</i>			
<i>A. 7.—Contingencies</i>	14,200	12,994	—1,206
<i>Col. 4.—Less expenditure under excess water charges, service postage and furniture than was anticipated. The item is of a fluctuating nature.</i>			
<i>A. 8.—Grants-in-aid, contributions, etc.</i>	600	613	+13
<i>A. 9.—Deduct—Establishment charges etc., recovered from other Governments, Departments, etc.</i>			
O. —2,000 } M. 500 }	—1,500	—917	+583

Col. 4.—Less expenditure on petrol and equipment such as hoses, batteries etc. for Fire Engine. It is explained by the Departmental Officer that the need for obtaining additional appropriation to cover the excess was overlooked.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
<i>Account I.—Police—concl'd.</i>			
	Rs.	Rs.	Rs.
<i>B.—Railway Police :</i>			
B. 1.—Pay of officers . . . .	1,200	1,159	—41
B. 2.—Pay of Establishments			
O. 36,500 }	37,800	37,236	—564
M. 1,300 }			
B. 3.—Other charges . . . .	16,600	15,874	—726
Totals { Gross . . . .	3,04,200	2,99,961	—4,239
Deductions . . . .	—1,500	—917	+583
Net . . . .	3,02,700	2,99,044	—3,656
<i>Account II.—Education.</i>			
<i>A.—University :</i>			
A. 1.—Government Professional Colleges.			
O. 600 }	546	484	—62
M. —54 }			
A. 2.—University—Grants-in-aid to non-Government Arts Colleges	16,000	16,000	..
<i>B.—Grants-in-aid to non-Government     Secondary Schools.</i>			
O. 1,66,900 }	1,66,255	1,64,702	—1,553
M. —645 }			
Col. 4.—Saving not surrendered through oversight.			
<i>C.—Primary—Government Primary Schools :</i>			
C. 1.—Pay of Establishments			
O. 2,500 }	2,397	2,397	..
M. —103 }			
C. 2.—Other charges			
O. 600 }	327	313	—14
M. —273 }			
<i>D.—Grants-in-aid to Non-Government     Primary Schools</i>			
O. 1,20,400 }	1,19,485	1,19,251	—234
M. —915 }			
<i>E.—Special—Government Special Schools :</i>			
E. 1.—Pay of Establishments			
O. 8,400 }	8,644	8,644	..
M. 244 }			
E. 2.—Other Charges			
O. 5,500 }	5,985	5,976	—9
M. 485 }			
E. 3.—Deduct—charges recovered from Coorg Administration			
O. —2,700 }	—2,564	—2,804	—240
M. 136 }			
<i>F.—Grants-in-aid to non-Government     special schools</i>			
O. 10,700 }	10,460	10,463	+3
M. —240 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
<i>Account II.—Education—concl'd.</i>			
	Rs.	Rs.	Rs.
<i>G.—General :</i>			
<i>G. 1.—Inspection :</i>			
<i>G. 1 (1).—Pay of Officers</i>			
O. 11,500 }	10,600	10,605	+5
M. —900 }			
<i>G. 1 (2).—Pay of Establishments</i>			
O. 8,100 }	8,332	8,365	+33
M. 232 }			
<i>G. 1. (3).—Other charges</i>			
O. 4,006 }	4,490	4,435	—55
M. 490 }			
<i>G. 1 (4).—Deduct—Charges recovered from Coorg Administration</i>			
O. —5,800 }	—6,194	—6,206	—12
M. —394 }			
<i>G. 2.—Scholarships</i>			
O. 11,700 }	12,485	12,126	—359
M. 785 }			
<i>G. 3.—Miscellaneous</i>			
O. 4,600 }	4,964	4,964	—6
M. 370 }			
<i>Totals</i> . . . . .			
Gross . . . . .	3,70,976	3,68,725	—2,251
Deductions . . . . .	—8,758	—9,010	—252
Net . . . . .	3,62,218	3,59,715	—2,503

*Account III.—Medical and Public Health.**A.—Medical—Hospitals and Dispensaries :*

<i>A. 1.—Pay of Officers</i>			
O. 29,000 }	28,700	28,512	—188
M. —300 }			
<i>A. 2.—Pay of Establishments</i>			
O. 75,700 }	73,230	73,488	+258
M. —2,470 }			
<i>A. 3.—Allowances, Honoraria, etc.</i>			
O. 29,600 }	39,250	39,230	—20
M. 9,650 }			
<i>Col. 1.—The original provision proved inadequate due mainly to increased payment of percentage refunds.</i>			
<i>A. 4.—Cost of medicines and diet of patients</i>			
O. 80,000 }	87,800	87,749	—51
M. 7,800 }			
<i>A. 5.—Works</i>	14,300	14,303	+3
<i>A. 6.—Other expenses</i>			
O. 66,500 }	72,423	72,642	+219
M. 5,923 }			
<i>A. 7.—Grants-in-aid, Contributions, etc.</i>			
O. 13,200 }	14,500	14,438	—62
M. 1,300 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
<i>Account III.—Medical and Public Health—concl'd.</i>			
	Rs.	Rs.	Rs.
<i>A.—Medical—Hospitals and Dispensaries—concl'd.</i>			
<i>A. 8.—Establishment and other charges paid         to Bangalore Municipality</i>	900	900	..
<i>B.—Medical—Mental Hospital</i>			
<i>O. 15,000 }</i>	12,400	13,048	+648
<i>M. —2,600 }</i>			
<i>Cols. 1 and 4.—Reduction due to fewer lunatics than anticipated. The reduction, however, proved excessive to the extent mentioned in column 4 owing to the charges for the last quarter being more than anticipated.</i>			
<i>C.—Medical Schools and Colleges—Scholarships</i>			
<i>O. 5,800 }</i>	5,380	5,331	—49
<i>M. —420 }</i>			
<i>D.—English Charges (High Commissioner) on     Stores</i>			
<i>M 293 . . .</i>	293	285	—8
<i>D,D.—Loss or Gain by Exchange . . .</i>	..	—1	—1
<i>E.—Public Health Establishment :</i>			
<i>E. 1.—Pay of Establishments</i>			
<i>O. 700 }</i>	910	903	—7
<i>M. 210 }</i>			
<i>E. 2.—Other charges</i>			
<i>O. 300 }</i>	240	240	..
<i>M. —60 }</i>			
<i>F.—Grants-in-aid for Public Health purposes</i>			
<i>O. 1,50,000 }</i>	1,38,943	1,38,943	..
<i>M. —11,057 }</i>			
<i>Col. 1.—Amount refunded by the Municipal Commission on account of the grant paid to them in excess of the actual deficit in their water supply account.</i>			
<i>Total . . .</i>	<u>4,89,269</u>	<u>4,90,011</u>	<u>+742</u>

*Account IV.—Other Expenditure Heads.*

<i>A.—Land Revenue</i>			
<i>M. 274 . . .</i>	274	274	..
<i>B.—Excise :</i>			
<i>B. 1.—Pay of officers</i>			
<i>O. 6,800 }</i>	6,200	5,100	—1,100
<i>M. —600 }</i>			
<i>Col. 4.—Revised scale of pay of the Excise Superintendent having been given effect to from the 1st April 1936 instead of from the 1st April 1935 as originally anticipated.</i>			
<i>B. 2.—Pay of Establishments</i>			
<i>O. 6,100 }</i>	6,213	5,686	—527
<i>M. 113 }</i>			
<i>B. 3.—Other charges</i>			
<i>O. 54,100 }</i>	41,375	41,218	—157
<i>M. —12,725 }</i>			
<i>Col. 1.—Less consumption of arrack and double distilled rum and fall in their prices.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4

*Account IV. — Other Expenditure Heads—contd.*

		Rs.	Rs.	Rs.
<i>C.—Stamps</i>				
	O. 2,000 }	2,400	2,400	..
	M. 400 }			
<i>D.—Registration :</i>				
<i>D. 1.—Pay of Establishments</i>				
	O. 3,600 }	4,379	4,347	—32
	M. 779 }			
<i>D. 2.—Other charges</i>		400	66	—334
<i>Col. 4.—The cost of construction of the combined flushout latrine for the Registrar's Office and the District Court having been debited in full to the sub-head F. 3 (4) Contingencies.</i>				
<i>E.—General Administration—District Establishments :</i>				
<i>E. 1.—Pay of Officers</i>				
	O. 31,700 }	31,400	31,346	—54
	M. —300 }			
<i>E. 2.—Pay of Establishments</i>				
	O. 15,400 }	19,113	19,264	+151
	M. 3,713 }			
<i>Col. 1.—Cost of temporary establishments sanctioned during the year in connection with the retrocession work.</i>				
<i>E. 3.—Other charges</i>				
	O. 9,900 }	9,385	9,564	+179
	M. —515 }			
<i>F.—Administration of Justice :</i>				
<i>F. 1.—Law Officers</i>				
	O. 2,400 }	2,700	2,713	+13
	M. 300 }			
<i>F. 2.—Judicial Commissioner :</i>				
<i>F. 2 (2).—Pay of Establishments</i>				
	O. 3,600 }	3,709	3,693	—16
	M. 109 }			
<i>F. 2 (3).—Other charges</i>				
	O. 4,600 }	4,461	4,503	+42
	M. —139 }			
<i>F. 3.—Civil and Sessions Courts :</i>				
<i>F. 3 (1).—Pay of officers</i>				
	O. 10,700 }	14,481	14,480	—1
	M. 3,781 }			
<i>Col. 1.—Leave salary of a late District Judge, Civil and Military Station.</i>				
<i>F. 3 (2).—Pay of Establishments</i>				
	O. 22,200 }	21,082	21,046	—36
	M. —1,118 }			
<i>F. 3 (3).—Allowances, Honoraria, etc.</i>				
	O. 800 }	1,041	1,041	..
	M. 241 }			
<i>F. 3 (4).—Contingencies</i>		2,200	2,679	+479

*Col. 4.—See D. 2.*



Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
<i>Account IV.—Other Expenditure Heads—contd.</i>			
	Rs.	Rs.	Rs.
<i>F.—Administration of Justice—concl'd.</i>			
<i>F. 4.—Criminal Courts :</i>			
<i>F. 4 (1).—Pay of officers</i>	10,200	10,200	..
<i>F. 4 (2).—Pay of Establishments</i>			
<i>O.</i> 8,800 }	8,760	8,775	+15
<i>M.</i> —40 }			
<i>F. 4 (3).—Other charges</i>			
<i>O.</i> 2,500 }	2,640	2,348	—292
<i>M.</i> 140 }			
<i>G.—Jails and Convict Settlements</i>			
<i>O.</i> 17,000 }	18,409	17,896	—513
<i>M.</i> 1,409 }			
<i>I.—Political</i>			
<i>O.</i> 25,000 }	24,821	25,537	+716
<i>M.</i> —179 }			
<i>Col. 4.—Mainly due to the travelling allowance of the Residency Surgeon for his journey to Delhi and back which was not anticipated.</i>			
<i>J.—Agriculture—Veterinary charges :</i>			
<i>J. 1.—Pay of officers</i>	3,400	3,346	—54
<i>J. 2.—Pay of Establishments</i>			
<i>O.</i> 2,400 }	2,288	2,321	+33
<i>M.</i> —112 }			
<i>J. 3.—Other charges</i>			
<i>O.</i> 4,200 }	4,362	4,325	—37
<i>M.</i> 162 }			
<i>K.—Miscellaneous Departments :</i>			
<i>K. 1.—Pay of Establishments</i>			
<i>O.</i> 2,000 }	1,298	1,237	—61
<i>M.</i> —702 }			
<i>K. 2.—Other charges</i>			
<i>O.</i> 1,000 }	1,096	1,465	+369
<i>M.</i> 96 }			
<i>M.—Superannuation, Allowances and Pensions</i>			
<i>O.</i> 48,000 }	51,000	52,567	+1,567
<i>M.</i> 3,000 }			
<i>Cols. 1 and 4.—Increase in the number of pensioners.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
<i>Account IV.—Other Expenditure Heads—concl'd.</i>			
	Rs.	Rs.	Rs.
<i>N.—Stationery and Printing—Cost of Printing and Stationery.</i>			
O. 2,000 } M. —500 }	1,500	1,340	—160
<i>O.—Miscellaneous</i>			
O. 12,000 } M. 300 }	12,300	12,192	—108
<i>Total</i>	<u>3,12,887</u>	<u>3,12,969</u>	<u>+ 82</u>

## ACTUAL RECEIPTS.

Major Heads.	Rs.
II.—Taxes on Income . . . . .	*4,12,653
V.—Land Revenue . . . . .	1,202
VI.—Excise . . . . .	9,57,726
VII.—Stamps . . . . .	1,59,750
IX.—Registration . . . . .	16,304
XVII.—Administration of Justice . . . . .	4,849
XIX.—Police . . . . .	39,047
XXI.—Education . . . . .	5,650
XXII.—Medical . . . . .	43,643
XXIV.—Agriculture . . . . .	3,655
XXXVI.—Miscellaneous Departments . . . . .	2,463
XXXV.—Miscellaneous . . . . .	—2,79,881
<b>Total</b>	<u>13,67,121</u>

*N. B.*—The expenditure corresponding to receipts prefixed by asterisk stands included in the appropriation accounts of the subject grant concerned.

## WESTERN INDIA STATES AGENCY.

(All Non-voted.)

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—Political Expenditure :</b>			
<b>A. 1.—Political Agents :</b>			
<b>A. 1 (1).—Pay of Officers</b>			
O. 3,08,600 }			
M. —2,375 }	3,06,225	3,07,768	+1,543
<b>A. 1 (2).—Pay of Establishments</b>			
O. 4,31,600 }			
M. —9,912 }	4,21,688	4,21,063	—625
<b>A. 1 (3).—Allowances, Honoraria, etc.</b>			
O. 94,100 }			
M. —491 }	93,609	95,125	+1,516
<b>Col. 4.—Unanticipated debits for travelling allowance for journeys performed during March.</b>			
<b>A. 1 (4).—Supplies and Services</b>			
O. 58,300 }			
M. —787 }	57,513	54,390	—3,123
<b>Col. 4.—Too small surrenders. (See Note).</b>			
<b>A. 1 (5).—Contingencies</b>			
O. 42,500 }			
M. 8,179 }	50,679	49,682	—997
<b>Col. 1.—(1) Non-realisation in full of lump cut. (2) Heavy expenditure on telegrams in connection with the demise of His Majesty the late King Emperor.</b>			
<b>A. 1 (6).—Grants-in-aid, Contributions and Donations</b>			
O. 6,700 }			
M. 12 }	6,712	6,512	—200
<b>A. 1 (7).—Deduct—Establishment Charges Recovered from Other Governments, Departments, etc.</b>			
O. —2,71,300 }			
M. 1,890 }	—2,69,410	—2,70,573	—1,163
<b>A. 2.—Entertainment charges</b>			
O. 500 }	450	451	+1
M. —50 }			
<b>A. 3.—Miscellaneous</b>			
O. 2,000 }			
M. 1,600 }	3,600	4,575	+975
<b>Cols. 1. and 4.—More expenditure on account of customs duty in respect of stores supplied to the Indian States Forces Units. (See Note).</b>			
<b>B.—Police Expenditure :</b>			
<b>B. 1.—District Executive Force :</b>			
<b>B. 1 (1).—Pay of Officers</b>			
O. 56,800 }			
M. —2,500 }	54,300	54,125	—175
<b>B. 1 (2).—Police Force</b>			
O. 5,22,900 }			
M. —6,000 }	5,16,900	5,17,489	+589
<b>B. 1 (3).—Office Establishment</b>			
O. 37,300 }			
M. —1,000 }	36,300	35,950	—350
<b>B. 1 (4).—Allowances, Honoraria, etc.</b>			
O. 1,34,500 }			
M. 3,300 }	1,37,800	1,37,632	—168

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>B.—Police Expenditure—concl'd.</b>			
<i>B. 1.—District Executive Force—concl'd.</i>			
<i>B. 1 (5).—Supplies and Services</i>			
<i>O.</i> 41,900 } . . .	41,400	37,582	—3,818
<i>M.</i> —500 }			
<i>Col. 4.—Mainly economy in expenditure.</i>			
<i>B. 1 (6).—Contingencies</i>			
<i>O.</i> 30,000 } . . .	31,400	29,530	—1,870
<i>M.</i> 1,400 }			
<i>Col. 4.—Small savings in the allotments of various officers who have been asked to surrender such savings in future.</i>			
<i>B. 1 (7).—Grants-in-aid, Contributions and Donations</i>			
<i>O.</i> 1,200 } . . .	1,000	1,200	+200
<i>M.</i> —200 }			
<i>Col. 4.—Reduction of appropriation through misunderstanding.</i>			
<i>B. 1 (8).—Establishment charges paid to other Governments, Departments, etc.</i>	4,100	5,628	+1,528
<i>Col. 4.—Charges on account of training of the candidates of the Western India States Agency at the Police training school, Nasik, adjusted after the end of the year. The short provision was due to misunderstanding.</i>			
<i>B. 2.—Deduct—Cost of Additional Police</i>	—14,700	—17,266	—2,566
<i>Col. 4.—Unanticipated recoveries late in the year on account of Police lent to local bodies and petty Chiefs.</i>			
<b>C.—Public Health Expenditure—Public Health Establishment :</b>			
<i>C. 1.—Pay of Establishments</i>			
<i>O.</i> 4,800 } . . .	4,350	4,334	—16
<i>M.</i> —450 }			
<i>C. 2.—Other Charges</i>	3,200	3,194	—6
<b>D.—Stamps</b>			
<i>O.</i> 1,000 } . . .	430	405	—25
<i>M.</i> —570 }			
<b>E.—Ecclesiastical :</b>			
<i>E. 1.—Ecclesiastical Establishments—Church of England :</i>			
<i>E. 1 (1).—Pay of Establishments</i>			
<i>O.</i> 400 } . . .	435	435	..
<i>M.</i> 35 }			
<i>E. 1 (2).—Supplies and Services, and Contingencies</i>			
<i>O.</i> 300 } . . .	177	140	—37
<i>M.</i> —123 }			
<i>E. 2.—Cemetery Establishment</i>			
<i>O.</i> 1,300 } . . .	830	801	—29
<i>M.</i> —470 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>F.—Education :</b>			
F. 1.—Grants-in-aid to Non-Government Secondary Schools . . . . .	7,800	7,800	..
F. 2.—Grants-in-aid to Non-Government Primary Schools and Other Miscellaneous Charges . . . . .	2,200	2,200	..
<b>G.—Excise :</b>			
G. 1.—District Executive Establishment :			
G. 1 (1).—Pay of Establishments			
O. 1,700 } M. —150 }	1,550	1,584	+34
G. 1 (2).—Supplies and Services			
O. 3,200 } M. —129 }	3,071	2,840	—231
G. 1 (3).—Contingencies . . . . .	700	699	—1
G. 2.—Cost of Opium supplied to Excise Department			
O. 3,03,200 } M. —11,200 }	2,92,000	2,91,919	—81
Col. 1.—Reduced demand for Opium.			
G. 3.—Purchase of Ganja and Other Drugs			
O. 200 } M. —50 }	150	25	—125
Col. 4.—Less consumption of Ganja than was anticipated.			
<b>H.—Stationery and Printing</b>			
O. 1,000 } M. 333 }	1,333	1,332	—1
I.—Miscellaneous M. 4,979 . . . . .	4,979	4,901	—78
Col. 1.—Expenditure in connection with the visit of His Excellency the Viceroy.			
Totals . { Gross . . . . .	20,86,881	20,81,311	—5,570
{ Deductions . . . . .	—2,84,110	—2,87,839	—3,729
{ Net . . . . .	18,02,771	17,93,472	—9,299

## NOTES.

There is still some room for improvement in the control of expenditure although the position is distinctly better than in past years.

A. 1 (4).—It is explained that funds were not surrendered in anticipation of debits in exchange accounts after the close of the year, although it does not appear that any supplies were indented for from other Departments.

A. 3.—The original grant was supplemented by Rs. 1,600 in February 1936 when the expenditure to end of January 1936 was roughly Rs 2,900. The additional funds provided proved insufficient. The controlling authority, however, hopes that there will be no difficulty in estimating the appropriate requirements in future.

## ACTUAL RECEIPTS.

Major Heads.	Rs.
I.—Customs . . . . .	*15,030
II.—Taxes on Income . . . . .	*71,161
VI.—Excise . . . . .	3,82,442
VII.—Stamps . . . . .	3,813
X.—Payment from Indian States . . . . .	7,91,718
XVII.—Administration of Justice . . . . .	2,016
XIX.—Police . . . . .	70,200
XXI.—Education . . . . .	2,275
XXII.—Medical . . . . .	6,795
XXIII.—Public Health . . . . .	708
XXX.—Civil Works . . . . .	5,466
XXXIII.—Receipts-in-aid of Superannuation . . . . .	65,275
XXXIV.—Stationery and Printing . . . . .	711
XXXV.—Miscellaneous . . . . .	41,421
Total . . . . .	14,59,040

*N.B.*—The expenditure corresponding to the Receipts prefixed by asterisks stands included in the Appropriation Accounts of the respective subject grants.

## GRANT No. 88.—CAPITAL OUTLAY ON SECURITY PRINTING.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "52-B.—CAPITAL OUTLAY ON SECURITY PRINTING"			
B.—Buildings			
O. 1,000 }	2,600	2,605	+5
R. 1,600 }			
Col. 1.—Mostly to meet items of expenditure unknown at the time of budgeting.			
C.—Plant and Machinery			
O. 12,000 }	12,500	12,525	+25
R. 500 }			
D.—Minor Equipments			
O. 1,000 }	200	249	+49
R. —800 }			
Col. 4.—Unforeseen items of expenditure.			
E.—Miscellaneous			
O. 1,000 }	100	15	—85
R. —900 }			
F.—Deduct—Amount provided for De- preciation			
O. —1,19,000 }	—1,11,800	—1,05,641	+6,159
R. 7,200 }			
Col. 4.—The transfer of expenditure on account of hire charges of certain machinery borrowed from the Currency Note Press from the sub-head B. 1 (8).—Interest and Depreciation to the sub-head B. 1 (4).—Supplies and Services under Grant No. 20—Stamps accounts for loss adjustment of depreciation under this grant.			
Modifications within grant			
Gross R.	—400	—400	+400
Deductions R.	—7,200	—7,200	+7,200
Totals			
Gross .	15,000	15,394	+394
Deductions .	—1,19,000	—1,05,641	+13,359
Net .	1,000*	—90,247	—91,247

\* The net amount required being a *minus* quantity a nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly.

## NOTE.

This grant records expenditure of a capital nature connoting increases or reductions in the capital invested by Government in the Security Printing Press (including the Central Stamp Store) at Nasik Road. The transactions are recorded under the various heads, such as lands, buildings, etc. The working expenses, interest on capital and depreciation on buildings, etc., are provided for under "Grant No. 20.—Stamps". The Commercial accounts of the Press appear in Chapter IV of the Commercial Appendix.

## GRANT No. 89.—FOREST CAPITAL OUTLAY.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
MAJOR HEAD "52-A—CAPITAL OUTLAY ON FORESTS".					
A.—Live Stock, Stores and Tools and Plant					
	O. 2,600 } .	8,100	6,058	—2,042	
	R. 5,500 }				
Col. 1.—In the Andamans. Represents towing charges of a steel Lighter for the Forest Department as well as the cost of wood work in the floor thereof. Col. 4.—In the Forest Research Institute mainly due to a New Digester for Paper Pulp Section not having been purchased.					
B.—Demarcation, Improvements and Extension of Forests					
	O. 1,810 } .	1,450	1,453	+3	
	R. —350 }				
C.—Establishment :					
C. 1.—Pay of Officers					
	O. 7,200 } .	3,300	3,292	—8	
	M. —3,900 }				
Col. 1.—In the Andamans. Less charges on account of pay of the Working Plan Officer.					
C. 2.—Other Charges					
	O. 500 } .	500	483	—17	
	M. —300 }				
C. 3.—Grants-in-aid, Contributions, etc.					
	M. 150 .	150	571	+421	
Col. 4.—In the Andamans. Late adjustment of a passage contribution on receipt of information from Government.					
D.—Share of Establishment Charges transferred from Major Head '8'					
Non-voted	O. 100 } .	60	297	+237	
	M. —10 }				
See B. 3 (Non-Voted) in Grant No. 82, Account II.					
Voted	O. 500 } .	380	1,260	+889	
	R. —120 }				
See B. 3 (Voted) in Grant No. 82, Account II. and G. 2 (4) in Grant No. 81, Account I.					
E.—Deduct—Share of Capital Charges Financed from Ordinary Revenues :					
E. 1.—India					
Non-voted	O. —8,100 } .	—1,010	—1,643	—633	
	M. 4,090 }				
See D. 1 (Non-voted) in Grant No. 82, Account II.					
Voted	O. —4,930 } .	—9,930	—8,780	+1,150	
	R. —5,030 }				
See D. 1 (Voted) in Grant No. 82, Account II, G. 4 in Grant No. 81 (Account I) and 'G' in Grant No. 21.					
Surrenders or withdrawals within Grant					
Gross	R. —5,030 .	—5,530	..	+5,030	
Deductions	R. 5,030 .	5,030	..	—5,030	
Totals	{ Non-voted	{ Gross . . . . .	4,010	4,643	+633
		{ Deductions . . . . .	—1,010	—1,643	—633
		{ Net . . . . .	..	..	..
	{ Voted . . . . .	{ Gross . . . . .	4,900	8,780	+3,880
		{ Deductions . . . . .	—4,900	—8,780	—3,880
		{ Net . . . . .	1,000*	..	—1,000

\* The anticipated net amount being nil, a nominal demand for Rs. 1,000 was voted by the Legislative Assembly.



## GRANT No. 90.—IRRIGATION WORKS—NOT CHARGED TO REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Rs.	Rs.	Rs.	
A.—Capital Account of Irrigation Works not charged to Revenue—Capital cost of works only—Major Head "55":			
A. 1.—Unproductive Works—Baluchistan and Ajmer-Merwara:			
A. 1 (1).—Works			
O. : : 15,000 }	2,500	2,781	+281
R. : : —12,500 }			
Col. 1.—To meet cost of important works charged to Revenue. See Note 2 below.			
B.—Capital Account of Irrigation Works not charged to Revenue—General Capital charges—Major Head "55":			
B. 1.—Establishment ( <i>vide</i> D. 6 in Demand No. 22):			
B. 1 (1).—Pensionary charges.			
O. : : 200 }	30	34	+4
R. : : —170 }			
B. 1 (2).—Other Establishment Charges.			
O. : : 2,600 }	400	674	+274
R. : : —2,200 }			
Col. 1.—Due to smaller works expenditure. Col. 4.—Due to <i>pro rata</i> distribution of establishment charges.			
B. 2.—Tools and Plant ( <i>vide</i> E. 4 in Demand No. 22)			
O. : : 1,200 }	..	..	..
R. : : —1,200 }			
Col. 1.—No Capital works expenditure were carried cut during the year.			
C.—Deduct—Share of Capital Charges (A and B above) financed from ordinary Revenues ( <i>vide</i> B. in Demand No. 22)			
O. : : —19,000 }	—2,930	—3,489	—559
R. : : 16,070 }			
Col. 1.—Due to modifications under sub-heads A. 1 (1), B. 1 (1), B. 1 (2) and B. 2.			
Surrenders or withdrawals within Grant.			
Gross R. : 16,070	16,070	..	—16,070
Deductions R. : —16,070	—16,070	..	+16,070
Totals {			
Gross : 19,000	19,000	3,489	—15,511
Deductions : —19,000	—19,000	—3,489	+15,511
Net : 1,000*	1,000*	..	—1,000

\*The net amount required being *nil*, a nominal demand for Rs. 1,000 was submitted for the vote of the Legislative Assembly.

## NOTES.

1. A note on the system of *pro rata* distribution of establishment and tools and plant charges will be found under appropriation Account of grant No. 22.—Irrigation, etc.

2. So far as this grant is concerned the net effect of the re-appropriations under the several sub-heads is "Nil"; though an indirect effect has been that the debit to Grant No. 22 for expenditure on works directly charged to Grant No. 90 has been reduced by Rs. 16,070 which amount was made available for expenditure on works debit to Grant No. 22.

# GRANT No. 92-A.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 56-B.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH "			
A.—Removal of the Imperial Institute of Agricultural Research from Pusa to Delhi Province :			
A. 1.—Acquisition of land			
S. 4,00,000 } R. —2,51,352 }	1,48,648	1,48,648	..
<i>Col. 1.</i> —Less land acquired for the Imperial Agricultural Research Institute, New Delhi.			
A. 2.—Works			
S. 23,20,000 } R. —5,41,100 }	17,78,900	17,78,747	—153
<i>Col. 1.</i> —Postponement of certain items of works Rs. 2,64,000 and also to change of the sewerage disposal scheme and non-execution of electric installations Rs. 2,77,100.			
A. 3.—Agricultural layout			
S. 45,000 } R. —4,300 }	40,700	34,344	—6,356
<i>Col. 4.</i> —The contractors could not complete the work within the year.			
A. 4.—Equipment and Furniture			
R. 68,867	68,867	91,189	+22,322
<i>Col. 1.</i> —See explanation under A. 6. <i>Col. 4.</i> —For expenditure on the air conditioning equipment without regular provision of funds and transfer of funds from the sub-head to meet English expenditure towards the end of the year.			
A. 5.—Fencing and gates			
R. 17,000	17,000	15,560	—1,440
<i>Col. 1.</i> —See A. 6.			
A. 6.—Irrigation distribution to Laboratories and bungalows			
R. 6,000	6,000	6,000	..
<i>Sub-heads A-4, A-5, and A-6, Col. 1.</i> —Sub-heads opened after the budget was sanctioned Funds reappropriated from A. 1 to meet expenditure falling under these sub-heads.			
A. 7.—English charges (High Commissioners) on stores			
R. 6,133	6,133	6,390	+257
<i>Col. 1.</i> —Unforecasted indent for cow stalls. <i>Col. 4.</i> —Excess cost due to increase in prices.			
Surrenders or withdrawals within Grant			
R. 6,98,752	6,98,752	..	—6,98,752
Total	27,65,000	20,80,878	—6,84,122

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS

Serial No. and Service.	Final Appropriation.	Actual Expenditure.	Balances.	
			Unexpended.	Excess.
	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5
<i>A.—Removal of Imperial Institute of Agricultural Research from Pusa to Delhi Province.</i>				
<b>I.—Major works above Rs. 50,000 for which specific provision was made in the Budget.</b>				
1. Constructing non-residential buildings for the Imperial Agricultural Research Institute . . . . .	8,61,500	8,61,582	..	82
Estimate Rs. 12,90,100 ; expenditure to 31st March 1936, Rs. 8,61,582 ; in progress.				
2. Supplying unfiltered water to the Imperial Agricultural Research Institute, New Delhi . . . . .	60,004	60,069	..	65
Estimate Rs. 72,400 ; expenditure to 31st March 1936, Rs. 60,069 ; in progress.				
3. Providing storm water and catchment drains to the Imperial Agricultural Research Institute, New Delhi . . . . .	64,300	64,276	24	..
Estimate Rs. 66,535 ; expenditure to 31st March 1936, Rs. 64,276 ; in progress.				
4. Constructing residential buildings for the Imperial Agricultural Research Institute, New Delhi . . . . .	4,29,920	4,29,878	42	..
Estimate Rs. 5,36,150 ; expenditure to 31st March 1936, Rs. 4,39,958 ; in progress.				
5. Providing sewers and sewerage disposal in the Imperial Agricultural Research Institute, New Delhi . . . . .	..	..	..	..
Estimate Rs. 66,800 ; expenditure to 31st March 1936,— Nil. The work has been postponed owing to changes in design of the sewage disposal scheme.				
6. Providing electric installation including fans in residential and non-residential buildings for Imperial Agricultural Research Institute, New Delhi . . . . .	..	..	..	..
Estimate Rs. 1,41,600 ; there was no expenditure during 1935-36 on account of postponement of work to the next year.				
7. Providing sanitary installation and branch sewers in residential buildings for the Imperial Agricultural Research Institute, New Delhi . . . . .	40,100	40,014	86	..
Estimate Rs. 83,680 ; expenditure to 31st March 1936, Rs. 40,014 ; in progress.				
8. Constructing internal roads to Agricultural Research Institute, New Delhi . . . . .	51,200	51,238	..	38
Estimate Rs. 65,150, expenditure to 31st March 1936, Rs. 64,238 ; in progress.				
<b>II.—Other major works for which specific provision was made in the Budget.</b>				
9. All works collectively . . . . .	20,800	20,646	154	..
<b>IV.—Minor works :</b>				
10. All works collectively . . . . .	5,776	5,700	76	..

NOTE.—The above works are the component parts of the scheme for the construction of the Agricultural Research Institute buildings for which supplementary budget provision was made in one lump sum.

### IMPORTANT COMMENTS.

*Review of the Grant and its administration.*—A supplementary grant of 27,65 was obtained in April 1935 to meet the estimated expenditure during 1935-36 in connection with the transfer of the Imperial Institute of Agricultural Research from Pusa to Delhi. This was due to the rejection by the Legislative Assembly of the proposal to meet the cost of the transfer from the revenue surplus of 1934-35. Administrative approval and expenditure sanction were accorded in July 1935. Works to the total estimated value of 5,26 were entrusted to the Director of the Institute while works estimated to cost 30,74 (including departmental charges) were to be executed by the Central Public Works Department.

2. The following table shows the grant voted by the Assembly, the modified Appropriation and the actual expenditure in the year under review :—

Original Grant.	Modified Appropriation.	Actual expenditure.	Outlay compared with	
			Original provision more + less —.	Modified appropriation more + less —.
27,65	20,66	20,81	—6,84	+15

3. The saving of 6,84 is nearly 25 per cent. of the original grant. A surrender of 6,99 was however made during the year (5,41 by the Chief Engineer, Central Public Works Department and 1,58 by the Director of the Institute). The surrender of 1,58 by the Director proved excessive and resulted in a final excess of 15 over the modified appropriation.

The savings compared with the original grant have occurred mainly under sub-head A. 1 and A. 2, due in the former case to the smaller area acquired for the Institute and in the latter to (1) postponement of certain works (2,64), (2) changes in designs and alignments, etc. (1,31) and (3) postponement of electrical installation till the buildings were sufficiently dry (1,46).

4. The savings appear to be partly due to the fact that the scheme had not been even approved administratively when the supplementary demand was made. The preparation of the detailed estimates and their technical sanction also took some time.

5. The excess over the final appropriation occurs mainly under sub-head A. 4. See notes below this sub-head in the Appropriation account.

6. It is also noticed that though the execution of certain works (Public Works Department portion) was decided to be postponed in July 1935, the funds provided therefor were not surrendered till December 1935. Similarly the surrender of other savings caused by delays in commencement of works due to changes of design, late sanctions of estimates and other difficulties was held up till March 1936, even though the fact that the full allotment would not be spent was probably apparent much earlier. The instructions in paragraph 3 of the Finance Department Memorandum of October 1935 (Appendix VIII to the last report of the Public Accounts Committee) were not apparently followed implicitly in this case.

## GRANT No. 93.—CURRENCY CAPITAL OUTLAY.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "56-F.—CURRENCY CAPITAL OUTLAY NOT CHARGED TO REVENUE."			
A.—Payment to the Reserve Bank Under Section 46 of the Reserve Bank of India Act.	5,00,00,000	5,18,99,269	+18,99,269
Col. 4.—Due to a ruling in connection with the adjustment of cost of securities trans- ferred to the Reserve Bank of India taken after the end of the year.			
B.—Buildings			
R. 400	400	443	+43
Col. 4.—Due to more expenditure incurred on electric wiring and fittings on the main Press Buildings than anticipated.			
C.—Plant and Machinery	—3,400	—2,198	+6,202
Col. 4.—Due to purchase of new machinery.			
D.—Minor Equipment			
O. 1,000 }	1,300	3,617	+2,317
R. 300 }			
Col. 4.—Due to purchase of additional numbering boxes and mild steel blocks.			
E.—Miscellaneous			
O. 1,000 }	300	1,184	+884
R. —700 }			
Col. 4.—Due partly to unforeseen expenditure on the purchase of a Noiseless Remington Typewriter towards the end of the year (Rs. 419) and partly to the cancellation late in the year of a credit of Rs. 465 provided for a write off under this head.			
F.—Deduct—Amount provided for Depreciation	—79,600	—79,635	—35
See sub-head C. 1 (8) under Grant No. 71 Currency.			
Totals { Non-voted . . . . .	5,00,00,000	5,18,99,269	+18,99,269
{ Voted { Gross . . . . .	—3,400	3,046	+9,446
{ Deductions . . . . .	—79,600	—79,635	—35
{ Net . . . . .	*1,000	—76,589	—77,589

\* The voted amount required being a *minus* quantity a nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly.

## NOTE.

This grant records expenditure of a capital nature including increases or reductions in the capital invested by Government in the Currency Note Press at Nasik Road and the transactions relating to it are recorded under the various heads such as lands, Buildings, etc. The working expenses, interest on capital and depreciation on buildings, machinery, etc. are provided for under Grant No. 71.—Currency—Sub-head C. 1 (8). The Commercial accounts of the Press appear in Chapter IV of the Commercial Appendix.

## GRANT No. 94.—CAPITAL OUTLAY ON VIZAGAPATAM HARBOUR.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "56-E. I.—CAPITAL OUTLAY ON VIZAGAPATAM PORT."			
A.—General Charges :			
A. 1.—Pay and Allowances other than Travelling Allowance :			
A. 1. (1).—Engineering Establishment Officers			
Non-voted M. 4,000	4,000	..	—1,000
Col. 1.—Provision for Engineer-in-Chief's deputation in England, subsequently with- drawn. Col. 4.—See note 2.			
Voted O. 61,800 } R. —30,300 }	31,500	33,839	+2,339
Col. 1.—See A. 8. Col. 4.—Mainly to incorrect provision for proportionate general charges recoverable from Revenue.			
A. 1. (2).—Engineering Establishment Subordinates			
O. 6,500 } R. —1,100 }	5,400	4,006	—1,394
Col. 1.—Saving (Rs. 5,700) (See A. 8) offset by pay of staff not retrenched as originally anticipated (Rs. 4,600). Col. 4.—Actual credit adjustment made under the head was more than anticipated.—See A. 1 (1)—voted.			
A. 1. (3).—Engineering Office Estab- lishment			
O. 42,400 } R. —15,400 }	27,000	19,522	—7,478
Col. 1.—Saving (Rs. 27,800) (See A. 8) reduced chiefly by extra cost of staff paid at the temporary construction rates of pay which were generally higher than the permanent scales, provided for. Col. 4.—See A. 1 (1)—Voted and A. 1 (2).			
A. 1. (4).—Other Establishment			
Non-voted M. 3,700	3,700	3,498	—202
Col. 1.—Provision for Chief Medical Officer's pay as his continuance after 31st March 1935 not originally anticipated.			
Voted O. 58,000 } R. —31,500 }	26,500	20,624	—5,876
Col. 1.—See A. 8 and A. 1 (3). Col. 4.—See A. 1 (1)—Voted and A. 1 (2).			
A. 2.—Provident Fund Contribution			
O. 15,500 } R. —9,300 }	6,200	1,602	—4,598
Col. 1.—Saving (Rs. 3,900) (See A. 8) and (Rs. 5,400) for Provident Fund bonus not required the staff continuing temporary. Col. 4.—See A. 1 (1)—Voted and A. 1 (2).			
A. 3.—Travelling Allowance			
O. 3,600 } R. —1,800 }	1,800	1,175	—625
Col. 1.—See A. 8. Col. 4.—See A. 1 (1)—Voted and A. 1 (2).			
A. 4.—Office Expenses			
O. 14,000 } R. —8,000 }	6,000	6,478	+478
Col. 1.—See A. 8. Col. 4.—Unanticipated payment of rent of telephones in advance for one year.			
A. 5.—Residential quarters (temporary)			
R. 200	200	189	—11

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—General Charges—concl'd.</b>			
A. 6.—Instruments			
O.     500 }	300	—18	—328
R.    —200 }			
<i>Col. 4.—Medical Instruments not purchased.</i>			
A. 7.—Medical			
O.     3,000 }	3,300	1,499	—1,801
R.     300 }			
<i>Col. 4.—See A. 1 (1)—Voted.</i>			
A. 8.—Miscellaneous (including General charges on stores)			
O.   —79,800 }	2,200	5,193	+2,993
R.    82,000 }			
<i>Col. 1.—General charges recoverable from port revenues originally provided here but subsequently distributed over the various heads (See note 3). Col. 4.—Freight charges on stores not issued to works.</i>			
<b>B.—Land</b>			
O.   —20,000 }	—400	—320	+80
R.    19,600 }			
<i>Col. 1.—Credit not realised as land transfers to Berhal Nagpur Railway not concluded.</i>			
<b>C.—Dredging</b>			
O.   2,53,700 }	40,000	11,424	—28,576
R.   —2,13,700 }			
<i>Col. 1.—(i).—Credit from revenue for issues of coal kept in material-at-site account under this head (Rs. 1,40,000), (ii) more credit from "Reclamation" for spoil deposited (Rs. 41,000) and (iii) less capital dredging due to preference given to revenue dredging (Rs. 32,700). Col. 4.—Un-anticipated credit for spoil sold to Vizagapatam Municipality.</i>			
<b>D.—Reclamation</b>			
O.     60,000 }	1,19,000	1,18,903	—97
R.     59,000 }			
<i>Col. 1.—More spoil deposited from "Dredging" and larger expenditure on bunds. This head is dependent on "Dredging".</i>			
<b>E.—Works</b>			
O.   8,08,800 }	4,64,000	3,74,052	—89,948
R.   —3,44,800 }			
<i>Col. 1.—Chiefly postponement of Open Capital Works, viz., (i) Oil Berth and Depot, (ii) Light house, indefinitely until trade conditions improve and (iii) Offices and staff quarters till the latter part of the year. Col. 4.—Liabilities for Malkapuram water supply scheme not fully met within the year (Rs. 32,000) more credits from Revenue for depreciation on Plant than anticipated (Rs. 31,000) and Miscellaneous savings under other works, viz., Manganese Facilities, Protective works and Miscellaneous works (Rs. 26,948).</i>			
<b>F.—Suspense</b>			
O.     24,000 }	—33,200	—52,716	—19,516
R.    —57,200 }			
<i>Col. 1.—Less purchase of stores added to more issues of stores to Revenue works than anticipated. Col. 4.—Less cost of English Stores.</i>			
<b>G.—Interest during Construction</b>			
M.   —35,700	—35,700	—35,769	—69
<i>Col. 1.—Provision for adjustment postponed from last year.</i>			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + aving —.
1		2	3	4
		Rs.	Rs.	Rs.
H.—Loss or Gain by Exchange				
R.	—100	—100	—157	—57
I.—Deduct—Receipts on Capital Account				
O.	—1,000	—2,600	—2,446	+154
R.	—1,600			
Col. 1.—More receipts under supervision charges on stores sold, and indirect charges on work done in workshops.				
J.—Emergency deductions from pay				
O.	—1,000	3,900	5,021	+1,121
R.	4,900			
Col. 1.—Proportionate share of “cut in pay” creditable to Revenue for 1934-35 not previously provided. Col. 4.—Less provision.				
Surrenders or withdrawals within Grant				
Gross	R. 5,47,400 . .	5,47,400	..	—5,47,400
Deductions	R. 1,600 . .	1,600	..	—1,600
Totals	{ Non-voted . . . . .	—32,000	—32,271	—271
		{ Gross . . . . . 12,51,000	5,50,306	—7,00,694
		{ Deductions . . . . . —1,000	—2,446	—1,446
		{ Net . . . . . 12,50,000	5,47,860	—7,02,140

## NOTES.

1. The final saving in the voted section of the grant is mainly attributable to the variations under sub-heads C and E.

2. The total of Col. 2 against “Non-voted” actually comes to Rs. —28,000 against Rs. —32,000 as shown. The difference is due to the Port authorities not having taken into account the withdrawal of Rs. 4,000 by Government of India (Railway Board) on 27th March 1936.

The intimation was received by the Deputy Administrative Officer and the Traffic Manager after the reappropriation statements had been submitted for the sanction of the Administrative Officer.

3. A. 8—Miscellaneous (including General Charges on Stores).—Col. 1.—In the Budget estimates the expenditure on general charges was provided for against the respective heads but the proportionate credit due from Revenue was provided for in lump sum against this head. As the correct accounting procedure required the credit to be afforded to the respective heads, the procedure was altered in the accounts of the previous year but the Budget had already been voted.

4. The detailed re-appropriation by works and departments, within the total re-appropriation made by the Administrative Officer could not be sanctioned by the Deputy Administrative Officer within the year as they were received by him too late. Further, the detailed re-appropriation statement did not show the appropriations under voted and non-voted separately.

Suitable instructions will be included in the Manual of Accounts to be issued, so that such irregularities may not recur.

5. There seems to have been an overbudgeting in this grant during the last two years. The variation between the original grant and actual expenditure increased from 20 per cent. in the previous year to 56 per cent. in the year under review. The Administration anticipated a saving and formally surrendered an amount of 5½ lacs during the year, but in spite of it there was a further saving of 1½ lacs or 22 per cent. of the amount kept by the Administration in their hands. This indicates an apparent deterioration in control.

The Administrative Officer, however, considers that the unusually high percentage of saving may naturally be held to infer increased financial control than reduced financial control, and that in view of the fact that savings arose mainly from adjustments which could not have been foreseen owing to the state of flux in which the Port accounts were situated during the period it is not considered that the charge of over budgeting could reasonably be laid.



6. Out of the combined final grant for construction and Open Harbour Capital Expenditure, a sum of Rs. 55,000, was appropriated for open Harbour Capital and the remainder for Construction Capital Expenditure.

	Rs.
Expenditure against Construction Estimate. . . . .	4,96,539
Expenditure against Open Harbour Capital Works . . . . .	19,050
	<hr/> 5,15,589

### VIZAGAPATAM HARBOUR STORES ACCOUNT FOR 1935-36.

	Opening balance.	Value received.	Value sold or disposed of.	Depreciation or write-off.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Stores . . . . .	4,97,275	3,67,536	4,20,117	182	4,44,512

The usual Annual Verification of the Stock was made by the Audit Office Stock Verifier with the exception of a few classes of stores, which could not be done within the specified period fixed for the verification due to the death of the Stock Verifier. The Stock Verifier's reports show shortages valued at Rs. 9,923 and excesses valued at Rs. 10,451.

*Review.*—The balance of stores on 31st March 1936 is Rs. 4,44,512 as compared with Rs. 4,97,275 on 31st March 1935, thus showing a decrease of Rs. 52,763.

The Construction Project Estimate will close finally on 31st March 1937 when the stores in stock will have to be taken over by the Open Harbour. To this end, the stock should be classified broadly between stores required for Open Harbour and those not required for the Open Harbour. The latter will be disposed of to the best advantage and as regards the former, the value at which they may be taken over should be assessed, so that Depreciation may be charged to the Construction Estimate before it is closed.

The Port Engineer has stated that the sale of surplus stores and scrap materials is in progress and it is expected that the value of stores in stock will, in future, be reduced to less than four lakhs of rupees.

Certified that the Vizagapatam Harbour Construction Stores Accounts for 1935-36 compiled by me is to the best of my knowledge and belief correctly prepared and that the Account has been audited in accordance with the rules in force.

VIZAGAPATAM,  
The 22nd October 1936. }

D. BLAKE,  
Audit Officer, Vizagapatam Harbour Construction.

### STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

Service.	Final Appropriation.	Actual Expenditure.	Balance.	
			Unexpended.	Excess.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Vizagapatam Harbour Construction .	11,63,000	4,96,539	6,66,461	—

See Note 6.

*Observations.*—The original estimate of the Project sanctioned by the Secretary of State in March 1925 amounted to Rs. 2,23,00,000. The revised estimate sanctioned by the Governor-General-in-Council, in October 1933, increased the amount to Rs. 3,98,85,449. Under orders of the Government of India in the Railway Department, a completion estimate, as on 31st March 1935, amounting to Rs. 3,79,58,710 has since been prepared and submitted to the Railway Board for sanction. The actual expenditure on the Construction Project to end of 31st March 1936, amounts to Rs. 3,79,52,046 which leaves an un-expended balance of Rs. 19,33,403 and Rs. 6,664 as compared respectively with the sanctioned revised estimate and the completion estimate submitted for sanction. The expenditure includes a sum of Rs. 89,14,027 on account of Interest during Construction.

**GRANT No. 95.—CAPITAL OUTLAY ON LIGHTHOUSES AND  
LIGHTSHIPS. (NOT CHARGED TO REVENUE).**

**See also Commercial Appendix.**

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>MAJOR HEAD. " 56-E (II).—CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS."</b>			
<b>A.—Capital outlay on Lighthouses and Lightships not charged to Revenue :</b>			
<b>A. 1.—Lighthouses and Lightships :</b>			
<b>A. 1 (1).—Lighthouse Towers</b>			
O. 400 }	347	347	..
R. —53 }			
<b>A. 1 (2).—Lighthouse Buildings other than Towers</b>			
O. 37,300 }	31,116	31,346	+230
R. —6,184 }			
<i>Col. 1.</i> —Due mainly to non-completion by the Local Public Works Department of work regarding extension of Madras Lighthouse workshop.			
<b>A. 1 (3).—Lighthouse Apparatus</b>			
O. 16,100 }	16,482	16,482	..
R. 382 }			
<b>A. 1 (5).—Beacons and Bouys including wireless Beacons</b>			
R. 1,497	1,497	1,497	..
<i>Col. 1.</i> —Erection of two new Engines and replacement of spare parts for the wireless Beacons at Kennery Island, which could not be anticipated at the time of budgeting.			
<b>A. 1 (6).—Tools, Plant and Equip-ments</b>			
O. 4,400 }	4,071	4,071	..
R. —329 }			
<b>A. 2.—Suspense :</b>			
<b>A. 2 (1).—Stock</b>			
O. 78,900 }	70,669	76,636	+5,967
R. —8,231 }			
<i>Col. 4.</i> —Mainly in Burma (Rs. 5,019). Omission to provide for cost of Europe stores which is adjusted under this head (See Note); purchase of certain expensive stores in India circle towards the end of the year due to the break down of the engine in the light vessel "Thibaw" (Rs. 343); and excessive surrender of grant in Bombay (Rs. 872).			
<b>A. 2 (2).—Deduct—Value of Stores issued on Revenue Account</b>			
O. —75,300 }	—75,668	—75,696	—28
R. —368 }			
<b>A. 3.—Deduct—Amount financed from General Reserve Fund</b>			
O. —61,800 }	—48,514	—54,683	—6,169
R. 13,286 }			
<i>Col. 1.</i> —Mainly in Bombay. (Rs. 7,599), a fluctuating item; and in India (Rs. 4,687) due to less expenditure under the sub-head A. 1 (2) than anticipated.			
<b>B.—Deduct—English Cost of Stores and Establishments</b>			
O. —6,000 }	—5,840	—4,219	+1,621
R. 160 }			
<i>Col. 4.</i> —Mainly in Burma. Less purchase of Europe stores than anticipated.			

448 GRANT NO. 95.—OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS. (NOT CHARGED TO REVENUE).

Major Head and sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
C.—Expenditure in England (At par £ 1=Rs.13½) :				
C. 1.—Stores				
	O. 6,000	5,840	4,240	—1,600
	R. —160			
Col. 4.—Mainly provision in the Budget for Indian Customs Duty, not chargeable under this head.				
D.—Loss or Gain by Exchange		..	—21	—21
Surrenders or withdrawals within Grant				
Gross	R. 13,078	13,078	..	—13,078
Deductions	R. —13,078	—13,078	..	+13,078
Totals	{ Gross .	1,43,100	1,34,598	—8,502
	{ Deductions .	—1,43,100	—1,34,598	+8,502
	{ Net .	*1,000	..	—1,000

\* The net amount required being *nil*, a nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly.

NOTE.

*Sub-head.—A. 2 (1) Stock—Voted*—Rs. 37,700 represent original allotment for Indian Stores under this sub-head for the Burma circle. The local authorities submit separately to the Government of India a forecast of Europe stores and the Government of India make the necessary provision in the original estimate or by re-appropriation of funds. Cost of Europe stores is adjusted by credit to the sub-head “B—Deduct—English Cost of Stores and Establishments” and *per contra* debit to the sub-head “A. 2 (1)—Stock”.

Necessary provision was made by the Government of India under sub-head B but no provision was made under sub-head A. 2 (1).

# GRANT No. 95-A.—CAPITAL OUTLAY CONNECTED WITH THE INSTITUTION OF THE PROVINCES OF ORISSA AND SIND.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 60—CIVIL WORKS NOT CHARGED TO REVENUE ".			
A.—Construction of buildings for the New Capital of the Province of Sind			
O. 10,00,000 }	..	..	..
R. —10,00,000 }			
See note.			
B.—Construction of buildings for the New Capital of the Province of Orissa			
O. 10,00,000 }	..	..	..
R. —10,00,000 }			
See note.			
Surrenders or withdrawals within Grant			
R. 20,00,000	20,00,000	..	—20,00,000
Total.	20,00,000	...	—20,00,000

## NOTE.

It was subsequently decided that expenditure debitable to the Central Government on the adaptation of old and construction of new official buildings for the two new Provinces of Sind and Orissa will be met from a separate fund opened for the purpose—*Vide* Grant No. 76E—Transfer to Fund for Sind and Orissa Buildings. The entire provision under this capital head was therefore resumed.

## GRANT No. 96.—COMMUTED VALUE OF PENSIONS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

## MAJOR HEAD "60-B.—COMMUTED VALUE OF PENSIONS."

## A.—Payments of Commuted Value of Pensions :

## A. 1.—Departmental

Non-voted	O. 32,59,000	}	35,29,000	34,19,378	—1,09,622
	M. 2,70,000				

*Col. 4.*—Mainly under Railways (Rs. 60,000); the saving could not be anticipated, and also in the Military Department (Rs. 49,750) due to (i) fall in expenditure in England, (ii) non-payment of commutation of pensions to two King's commissioned officers owing to their inability to produce birth certificates in time, and (iii) delay in the receipt of Medical Board proceedings in the case of two applicants.

Voted	O. 50,000	}	26,21,100	26,67,833	+46,733
	S. 1,58,000				
	R. 24,13,100				

*Col. 1.*—Mainly under Posts and Telegraphs. The provision of funds by reappropriation was not sufficient for the expenditure on account of commuted value of Pensions and a supplementary grant was therefore required to meet the anticipated excess. *Col. 4.*—Mainly under Railways due to unanticipated debit adjusted during February and March 1936.

## A. 2.—Non-Departmental

Non-voted	O. 3,00,000	}	2,40,000	2,35,347	—4,653
	M. —60,000				

*Col. 1.*—Transfer of the expenditure relating to the Postal Department to the books of the Accountant General, Posts and Telegraphs.

Voted	O. 40,00,000	}	18,00,000	17,21,143	—78,854
	R. —22,00,000				

*Col. 1.*—See Non-voted. *Col. 4.*—The transfer of the expenditure to the Postal Department could not be exactly estimated.

## B.—Payments of Commuted Value to Provincial Governments

Non-voted	O. 80,000	}	1,30,000	1,22,579	—7,421
	M. 50,000				

*Col. 1.*—Based on actuals and estimates received from various accounts officers. *Col. 4.*—Mainly non-utilisation of provision of Rs. 5,000 for unforeseen debits.

Voted	O. 4,50,000	}	5,30,000	5,39,976	+9,976
	R. 80,000				

*Col. 1.*—Based on actuals and estimates furnished by different accounts officers. *Col. 4.*—Mainly due to more adjustment of debits from United Provinces than estimated.

## C.—Deduct—Equated Payments of Commuted Value of Pensions charged to Capital :

## C. 1.—Departmental

Non-voted	O. —7,69,000	}	—7,84,000	—7,83,505	+495
	M. —15,000				
Voted			—42,000	—41,747	+253

## C. 2.—Non-Departmental

Non-voted	O. —1,58,000	}	—1,52,600	—1,52,550	+50
	M. 5,400				
Voted	O. —19,40,000	}	—19,53,100	—19,53,102	—2
	R. —13,100				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
<b>D.—Deduct—Commuted Value of Pensions recovered from Provincial Governments, etc.:</b>					
<i>D. 1.—Departmental</i>					
	<i>O.</i> —3,07,000 }				
	<i>M.</i> 69,000 }	—2,38,000	—1,41,307	+96,693	
<i>Col. 1.—Decrease in the number of pensioners with service in other Departments. Col.</i>					
<i>4.—Rejection of debits on account of the capitalised value of civil share of Military Pensions by Civil Departments for want of fund in 1935-36.</i>					
	Voted R. —2,00,000	—2,00,000	—2,60,604	—60,604	
<i>Cols. 1 and 4.—The revised estimate based on the progress of actuals fell short of actual requirements.</i>					
<i>D. 2.—Non-Departmental</i>					
	<i>Non-voted O.</i> —40,000 }				
	<i>M.</i> —1,01,000 }	—1,41,000	—1,36,142	+4,858	
<i>Col. 1.—Based on actuals and estimates furnished by the different account officers.</i>					
<i>Col. 4.—Less credits received from the Accountant General, Bengal, than estimated.</i>					
	Voted O. —4,00,000 }				
	R. —3,50,000 }	—7,50,000	—7,17,063	+32,937	
<i>Col. 1.—Based on actuals and estimates furnished by the different account officers.</i>					
<i>Col. 4.—Due partly to less credits from the Accountant General, Bombay, than estimated and partly to no adjustment by Accountant General, Central Revenues, during the last two months of the year.</i>					
<b>E.—Deduct—Commuted Value of Pensions financed from ordinary Revenue</b>					
	<i>Non-voted O.</i> —40,000 }				
	<i>M.</i> 51,000 }	11,000	13,563	+2,563	
	Voted O. —50,000 }				
	R. 2,70,000 }	2,20,000	1,77,087	—42,913	
<i>Voted and Non-voted.—Adjustment made in the accounts for March 1936 supplementary</i>					
<i>Both these cases represent difference of the figures recorded under Sub-heads "B" and "D. 2" finally adjusted under Grant No. 74.—Sub-head "J" (q. v.).</i>					
<b>Surrenders or withdrawals within Grant</b>					
	Gross R. —2,93,100	—2,93,100	..	+2,93,100	
	Deductions R. 2,93,100	2,93,100	..	—2,93,100	
Totals	{ Non-voted	{ Gross . .	38,99,000	37,77,304	—1,21,696
		{ Deductions . .	—13,04,600	—11,99,941	+1,04,659
		{ Net . .	25,94,400	25,77,363	—17,037
	{ Voted	{ Gross . .	46,58,000	49,28,955	+2,70,955
		{ Deductions . .	—24,32,000	—27,95,429	—3,63,429
		{ Net . .	22,26,000	21,33,526	—92,474

## NOTES.

1. *Sub-heads B and D. 2.*—These two sub-heads represent transactions in adjustment of pensionary claims between the Central Government (Civil) on one side and any of the following on the other :—

Madras, United Provinces, Punjab, Burma, Bihar and Orissa, Bengal, North-West Frontier Province and Defence Department.

2. *Sub-head D. 1.*—This sub-head represents transactions in adjustment of pensionary claims between (1) the Defence Department on one side and any of the following Governments on the other :—Burma, Madras, United Provinces, Punjab, Assam, North-West Frontier Province, Central Government (Civil and Posts and Telegraphs Department) and Federated Malaya States Government, and between (2) the Posts and Telegraphs Department on one side and any of the following Governments or Departments on the other :—Defence Department, Central Government (Civil) and Madras.

3. The percentages of final savings in the voted and non-voted sections of the grant this year are —4.1 and —0.66 against +9.03 and +8.8 in 1934-35, and —5.06 and +1.7 in 1933-34. The final results therefore indicate an improvement over those of the previous years.

# GRANT No. 96-A.—EXPENDITURE ON RETRENCHED PERSONNEL CHARGED TO CAPITAL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.				
1	2	3	4				
	Rs.	Rs.	Rs.				
MAJOR HEAD " 61.—EXPENDITURE ON RETRENCHED PERSONNEL CHARGED TO CAPITAL."							
A.—Payments of Gratuities to Retrenched Personnel:							
A. 1.—India :							
A. 1(1).—Departmental							
O. 50,000 R. 1,34,000 }	1,84,000	1,84,476	+476				
<i>Col. 1.</i> —To meet increased payments due to a large number of the retrenched personnel of the Posts and Telegraphs Department, having been on long leave.							
A. 1(2).—Non-Departmental							
O. 3,000 R. 6,325 }	9,325	7,213	—2,112				
<i>Cols. 1 and 4.</i> —Mainly in the United Provinces. Additional appropriation by the Government of India proved excessive and also in Bengal, the saving was not surrendered through misapprehension.							
A. 2.—Deduct—Amount financed from ordinary Revenues :							
A. 2(1).—Departmental							
Non-voted M. —2,000	—2,000	—1,841	+159				
Voted O. —2,57,000 R. —2,000 }	—2,59,000	—2,58,854	+146				
<i>Non-voted and voted.</i> —One fifth of the payments made in the Posts and Telegraphs Department during 1932-33 to 1934-35 has been transferred to this head by debit to Working Expenses, in accordance with the decision that the whole expenditure booked under this head should be finally met out of revenue by five equated transfers.							
A. 2(2).—Non-Departmental							
Non-voted O. —39,000 M. 1,000 }	—38,000	—38,262	—262				
Voted O. —1,57,000 R. 1,240 }	—1,55,760	—1,55,124	+636				
Modifications within Grant							
Gross R. —1,40,325	—1,40,325	..	+1,40,325				
Deductions R. 760	760	..	—760				
<hr/>							
Totals	{	Non-voted	{	Gross . . .	..	..	
		{	Deductions . . .	—40,000	—40,103	—103	
			Net . . .	—40,000	—40,103	—103	
			Voted	Gross . . .	53,000	1,91,689	+1,38,689
				Deductions . . .	—4,14,000	—4,13,978	+22
		Net . . .		1,000*	—2,22,289	—2,23,289	

\* The net amount required being a *minus* quantity, a nominal demand for Rs. 1,000 was submitted to the vote of the Legislative Assembly.

## GRANT No. 97.—DELHI CAPITAL OUTLAY.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

## MAJOR HEAD "57—INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI".

## A.—Works :

A. 1.—Government House			
O. 35,400	35,000	30,652	—1,348
R. —400			

*Col. 4.*—Less debits raised by the Superintendent Viceregal Estates than anticipated for new servants quarters in the Viceregal Estates.

A. 3.—Legislative Buildings			
R. 1,540	1,540	1,537	—3

*Col. 1.*—Unanticipated expenditure on providing additional fans in Legislative Buildings.

A. 4.—Residential Buildings			
A. 4 (1).—Major Works			
O. 20,46,700	15,20,018	15,06,966	—13,052
R. —5,26,682			

*Col. 1.*—For want of requisite sanctions to certain detailed estimates and resultant delays in completing all formalities before the works could be started.

A. 4 (2).—Minor Works			
O. 32,900	18,447	18,474	+27
R. —14,453			

*Col. 1.*—Postponement of a work due to change of design (Rs. 12,753) and savings due to low tenders (Rs. 1,700).

A. 5.—Other Civil Buildings			
A. 5 (1).—Major Works			
O. 16,21,100	12,66,800	12,51,462	—15,338
R. —3,54,300			

*Col. 1.*—Non-technical sanction to an estimate (Rs. 13,200), transfer of fund for equipment of the Irwin Hospital, Delhi to sub-head "B. 2" (Rs. 2,50,000). Postponement of certain expenditure for next year (Rs. 90,000) and petty savings (Rs. 1,100).

A. 5 (2).—Minor Works			
R. 2,710	2,710	2,709	—1

*Col. 1.*—Petty unforeseen work not anticipated originally.

A. 7.—Communications			
O. 61,000	42,120	40,838	—1,282
R. —18,880			

*Col. 1.*—Postponement of expenditure.

A. 8.—Parks and gardens			
R. 9,100	9,100	5,151	—3,949

*Col. 1.*—Unforeseen expenditure on levelling and dressing the area lying between Delhi Gate, Shahji tank, City wall and the circular road. *Col. 4.*—Non-adjustment of certain charges for want of details.

A. 9.—Other miscellaneous Public Improvements			
R. —1,120	—1,120	—1,123	—3

*Col. 1.*—Unforeseen adjustment relating to the last year's account.

A. 10.—Electric light and Power			
O. 35,000	19,960	19,848	—112
R. —15,040			

*Col. 1.*—For want of technical sanctions, etc.

A. 11.—Irrigation			
R. 15,260	15,260	14,638	—622

*Col. 1.*—For completion of Irrigation Water Supply to new houses.



Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving — .
1	2 Rs.	3 Rs.	4 Rs.
A. 12.—Storm water drains			
O. 59,600 }	77,060	76,058	—1,002
R. 17,460 }			
<i>Col. 1.</i> —For completion of storm water drains to new houses.			
A. 13.—Sewerage			
O. 5,75,600 }	20,250	19,566	—684
R. —5,55,350 }			
<i>Col. 1.</i> —For want of requisite sanctions to estimates (Rs. 5,50,000), savings due to actual execution of works (Rs. 9,320), postponement of expenditure (Rs. 16,600), low tenders (Rs. 3,500), partially counterbalanced by regrant of lapsed expenditure (Rs. 24,200).			
A. 14.—Water Supply			
O. 25,800 }	3,270	2,854	—416
R. —22,530 }			
<i>Col. 1.</i> —Savings due to actual execution of works (Rs. 24,930), transfer of surplus meters and surface boxes to the New Delhi Municipal Committee (Rs. 6,270), and low tenders (Rs. 1,030) reduced by regrant of lapsed expenditure (Rs. 9,700).			
A. 16.—Miscellaneous			
O. 40,000 }	46,625	48,457	+1,832
R. 6,625 }			
<i>Col. 1.</i> —Regrant of lapsed expenditure (Rs. 58,500) partially counterbalanced by savings for want of requisite sanctions to detailed estimates (Rs. 40,000), change of allocation of certain expenditure (Rs. 9,457) and adjustment of certain credits for the last year (Rs. 2,418).			
A. 17.—Maintenance			
R. 34,370	34,370	34,498	+128
<i>Col. 1.</i> —Regrant of lapsed expenditure (Rs. 60,980)—maintenance of filtered water supply of newly laid pipe in city extension area (Rs. 1,850), and maintenance of storm water drains (Rs. 820) reduced by savings due to transfer of services in city extension area to the New Delhi Municipal Committee (Rs. 13,480) and maintenance of grounds attached to Irwin Hospital having been debited to construction scheme (Rs. 15,800).			
<b>B.—Establishment :</b>			
B. 1.—Establishment charges credited to other Governments, Departments, etc.			
O. 6,44,900 }	4,51,154	4,45,475	—5,679
R. —1,93,746 }			
<i>Col. 1.</i> —Due to short works outlay.			
B. 2.—Medical Equipment— Irwin Hospital			
R. 2,32,000	2,32,000	2,12,784	—19,216
<i>Col. 1.</i> —Re-appropriated from "A—Works" as the cost of equipment arranged for by the Medical Department was not treated as "works outlay" proper. <i>Col. 4.</i> —Equipment ordered during 1935-36, not being received in time.			
<b>C.—Tools and Plant :</b>			
C. 1.—Tools and Plant Charges credited to other Governments, Departments, etc.			
O. 67,000 }	46,671	46,084	—587
R. —20,329 }			
<i>Col. 1.</i> —See B. 1.			
Surrenders or withdrawals within Grant			
R. 14,03,765	14,03,765	..	—14,03,765
Total	52,45,000	37,76,928	—14,68,072

## NOTES.

1. The large saving in the grant, which occurs under sub-heads A. 4 (1), A. 5 (1) and A. 13, amounts to 27.99 per cent. of the total grant. This was, however, reduced to 1.22 per cent. by the surrender of Rs. 14,03,765 out of the total savings.

2. A table showing the total expenditure against fresh sanctions since the re-opening of the project for the New Capital at Delhi during 1933-34 and the total up to date expenditure since its inception is given below.

Head.	New sanctions since re-opening of the New Capital Project (1933-34—1935-36).	Expenditure against new sanctions (1933-34—1935-36).	Expenditure to end of 1931-32 against the closed estimate.	Total expenditure on the Project at the end of 1935-36.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. B. and C.—Establishment .	(a)	(b)16,73,341	2,00,78,504	2,17,51,845
D.—Works Expenditure :				
I.—Buildings—				
(i) Government House .	60,340	53,502	1,81,67,049	1,82,20,551
(ii) Secretariats . .	93,900	87,559	1,84,85,524	1,85,73,083
(iii) Other Buildings .	1,13,57,596	87,14,464	2,93,98,783	3,81,13,247
(iv) Legislative Chambers	79,300	74,655	88,97,350	89,72,005
II.—Communications .	2,43,689	2,16,290	32,73,023	34,89,313
III.—Miscellaneous Public improvements . .	79,073	80,068	22,54,084	23,34,152
IV.—Electric Light and Power . . . .	76,926	76,798	69,00,161	69,76,959
V.—Irrigation . . . .	99,719	96,360	42,80,897	43,77,257
VI.—Sanitation, etc. .	5,74,920	4,86,889	1,24,75,707	1,29,62,596
VII.—Tools and Plant .	(a)	1,51,092	95,27,011	96,78,103
VIII.—Stock and Suspense	..	..	12,24,195	12,24,195
IX.—Miscellaneous . .	2,12,234	1,43,433	93,88,392	95,31,825
X.—Maintenance . .	62,410	45,158	96,94,483	97,39,641
Railway Diversion .	..	..	13,78,608	13,78,608
XI.—Acquisition of land . .	..	..	34,35,634	34,35,634
XII.—Other Miscellaneous Expenditure . . . .	..	..	1,93,877	1,93,877
Gross Total . .	..	1,18,99,609	15,00,53,282	17,09,52,891
Credit by sales of Tools and Plant and receipts on Capital Account . . . .	..	..	—1,98,67,521	—1,98,67,521
GRAND TOTAL . .	..	1,18,99,609	13,91,85,761	15,10,85,370

(a) These charges are calculated at a percentage on the works outlay. See Note 4 under Grant No. 73—Civil Works.

(b) Includes Rs. 2,12,784 on account of expenditure incurred on medical equipment of Civil Hospital.

## IMPORTANT COMMENTS.

*Review of the Grant and its administration.*—The following table shows the grant voted by the Assembly, the modified appropriation and the actual expenditure.

Sub-heads.	Original grant.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less—.	Modified appropriation More + Less—.
1	(2)	(3)	(4)	(5)	(6)
(In thousands of Rupees).					
A.—Works					
New Major Work . . . .	27,76	16,69	16,49	—11,27	—20
Major Works in progress . . . .	17,24	14,21	14,03	—3,21	—18
Minor Works . . . .	33	21	21	—12	..
B. Establishment—					
(1) Establishment charges . . . .	6,45	4,51	4,45	—2,00	—6
(2) Medical Equipment of Irwin Hospital . . . .	..	2,32	2,13	+ 2,13	—19
C.—Tools and Plant . . . .	67	47	46	—21	—1
Total . . . .	52,45	38,41	37,77	—14,68	—64

2. The large saving of 14,68 as compared with the original grant amounts to 27·99 per cent. of the said grant. This was, however, reduced to 1·22 per cent. by the surrender of 14,04 (1,36 in January 1936 and 12,68 in March 1936) out of the total savings, the corresponding percentage of variation with the final grant for 1934-35 was 63. An analysis of the variations under the several subheads as compared with the original grant shows that saving has occurred mainly in the case of "New Major Works," due principally to the postponement of the work of "Installation of water-borne sanitation in clerks' quarters" (4,50) and "Extension of sewers on account of the water-borne sanitation" (5,30), the estimates for which were sanctioned technically as late as January 1936 and April 1936 respectively.

There was also a saving of about 96 due to provision in the budget on certain schemes having been included on approximate costs, while a saving of 68 accrued on account of low tenders.

3. The Chief Engineer, Central Public Works Department considers that it is not so much a defect in system that is responsible for the savings as the fact that it is not easy to foresee the innumerable difficulties which are liable to crop up during the preparation of detailed estimates and execution of works of magnitude. While it is recognised that unforeseen factors do occur during the course of a year, it is for consideration whether provision of new works in the budget should not, as laid down in the rules, be made on the basis of carefully considered, administratively approved, and, if possible, technically sanctioned estimates, rather than on the basis of rough and approximate figures of cost. Where the latter basis has necessarily to be adopted, a suitable over head cut in the estimates might probably bring about a closer correspondence of the actuals with the estimates.

4. *Irregularities in connection with contracts, etc.*—In paragraphs 1 to 4 of the Important Comments under Grant No. 97-Delhi Capital in the Appropriation Accounts for 1934-35, attention was invited to the practice of calling for tenders for and commencing the construction of big works prior to the technical sanction of designs and estimates. The figures shown in that report included the works commenced during 1935-36 also. The Public Accounts Committee were informed that steps had been taken to obviate the recurrence of the irregular procedure in future. The Government of India have instructed the Chief Engineer, Central Public Works Department to take in all cases such time as he considers necessary for the preparation of proper estimates, the grant of technical sanctions, and the examination of tenders, to refrain from entertaining requests from Administrative Departments for special treatment, and to obtain the orders of the Government of India in emergent cases.

## GRANT No. 98.—INTEREST FREE ADVANCES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
I	2	3	4
	Rs.	Rs.	Rs.

A.—Advances Repayable, India—Excluding all book-keeping adjustments and advances on which interest is charged :

## A. 1.—Civil Advances

O.	56,51,000	}	.	59,19,000	60,86,256	+1,67,256
S.	2,12,000					
R.	56,000					

*Col. 1.*—Additional provision mainly to cover the grant of advances by the Bihar Government to brick burners in connection with earthquake reconstruction. *Col. 4.*—Due to Advances granted on transfer of officers to and from Orissa on separation not foreseen. Also drawn in 1935-36 of a part of the advance sanctioned to Reserve Bank in 1934-35 not provided for.

## A. 2.—Advances Recoverable, Posts and Telegraphs

O.	7,00,000	}	.	6,75,000	6,76,586	+1,586
R.	—25,000					

*Col. 1.*—Reduction based on actuals.

A. 3.—Advances Recoverable,  
Defence Services

O.	13,000	}	.	7,000	6,667	—333
R.	—6,000					

*Col. 1.*—Based on the trend of actuals.

## B.—Advances Repayable,

England—Excluding all book-keeping adjustments

O.	14,000	}	.	16,000	8,277	—7,723
R.	2,000					

*Col. 1.*—Increased expenditure in respect of repatriation. *Col. 4.*—Owing to the decision that all repatriation payments should be charged to head "47 Miscellaneous—Relief and Repatriation", recoverable payments amounting to Rs. 6,533 charged to this head during the year were transferred in the final accounts. See sub-head "1-15" voted in Grant No. 87.

## C.—Bronze Coinage Account :

## C. 1.—Bronze Mintage Account—

Purchase of Metal

O.	33,000	}	.	5,95,000	5,93,547	—1,453
S.	5,60,000					
R.	2,000					

*Col. 1.*—To meet the cost of metal due to heavier coinage than anticipated.

## C. 2.—Profit on Bronze Coinage Account—

Charges for destruction of Coins

O.	1,32,000	}	.	1,55,000	1,80,225	+25,225
S.	43,000					
R.	—20,000					

*Cols. 1 and 4.*—To cover additional charges on the destruction of uncurrent coins, the return of which from circulation was heavier than anticipated. Final excess unforeseen.

Major Head and Sub-head.	Financial Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

## D.—Nickel Coinage Account :

## D. 1.—Nickel Mintage Account—

## Purchase of Metal

S.	3,17,000	3,17,000	3,16,617	—383.
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*Col. 1.—See C. 1 above.*

## D. 2.—Profit on Nickel Coinage Account :

## D. 2 (1).—Charges for

## destruction of Coins

O.	4,75,000	}	.	5,34,000	6,19,438	+85,438
S.	68,000					
R.	—9,000					

*Cols. 1 and 4.—See C. 2.*

Total	.	<u>82,18,000</u>	<u>84,87,613</u>	<u>+2,69,613</u>
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## NOTES.

1. The final excess under the grant mainly occurs under sub-heads A 1, and D. 2(1) and was unforeseen.

2. Supplementary grants were obtained under this Demand for three years consecutively viz., Rs. 12,00,000 during 1935-36, Rs. 6,00,000 during 1934-35, and Rs. 2,00,000 during 1933-34. In spite of these supplementary grants, excesses occurred in the grant as a whole both during 1935-36 and 1934-35. It has however, been explained by the controlling authority that the expenditure covered by this grant is not susceptible of accurate estimation or close control.

## GRANT No. 99.—LOANS AND ADVANCES BEARING INTEREST.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs
<b>A.—Loans and Advances by the Central Government :</b>			
<b>A. 1.—Advances to the Provincial Loans Fund</b>			
O. 10,25,00,000 } .	8,64,00,000	8,40,84,000	—23,16,000
R. —1,61,00,000 }			
<i>Cols. 1 and 4.</i> —Demands from Provincial Governments less than estimated.			
<b>A. 3.—Loans to Indian States, Local Funds etc. :</b>			
<b>A. 3 (1).—Loans to Indian States</b>			
O. 9,000 } .	89,09,000	88,24,936	—84,064
R. 89,00,000 }			
<i>Col. 1.</i> —To meet payment of loans sanctioned to three Indian States. <i>Col. 4.</i> —Unforeseen adjustment of Rs. 82,229 representing refund value of Sutlej Valley Project stock not provided for in the Revised Estimates.			
<b>A. 3 (2).—Loans to Land-holders and other Notabilities</b>			
O. 17,000 } .	11,000	10,466	—534
R. —6,000 }			
<i>Col. 1.</i> —Demands were below estimate.			
<b>A. 3 (3).—Loans to Muffusil Municipalities</b>			
R. 1,00,000 .	1,00,000	1,00,000	..
<i>Col. 1.</i> —To cover a loan to the New Delhi Municipality not foreseen in the budget.			
<b>A. 3 (5).—Advances under Special Laws</b>			
O. 7,01,000 } .	5,19,000	5,13,174	—5,826
R. —1,85,000 }			
<i>Cols. 1 and 4.</i> —Demands were below estimate.			
<b>A. 3 (6).—Advances to Cultivators</b>			
O. 2,96,000 } .	2,35,000	1,89,708	—45,292
R. —61,000 }			
<i>Cols. 1 and 4.</i> —Smaller requirements in Delhi and Coorg. The expenditure is not susceptible of close control.			
<b>A. 3 (7).—Miscellaneous Loans and Advances</b>			
O. 45,000 } .	20,000	16,328	—3,672
R. —25,000 }			
<i>Cols. 1 and 4.</i> —The original provision was for payment of house-building advances to the miners at Khewra. Actual requirements were below estimate.			
<b>A. 3 (8).—Loans to Port Funds</b>			
R. 3,00,000 .	3,00,000	3,00,000	..
<i>Col. 1.</i> —Unforeseen payment of a loan to the Chittagong Port.			

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

A.—Loans and Advances by the Central Government—*concd.*

## A. 4.—Loans to Government Servants :

## A. 4 (1).—House building Advances

O.	21,45,000	}	.	22,49,000	20,78,845	—1,70,155
R.	—1,96,000					

Col. 1.—Due to smaller demands. Col. 4.—Disbursements in the closing [months were below estimate.

## A. 4 (2).—Advances for purchase of Motor Cars

O.	25,50,000	}	.	29,28,000	28,89,026	—38,074
R.	3,78,000					

Col. 1.—To meet unforeseen demands. Col. 4.—Amounts certified were not fully drawn.

## A. 4 (3).—Advances for purchase of other Conveyances

O.	1,95,000	}	.	1,56,000	1,31,399	—24,601
R.	—39,000					

Cols. 1 and 4.—Demands were not up to expectation.

## A. 4 (4).—Passage Advances

O.	1,16,000	}	.	60,000	49,729	—10,271
R.	—56,000					

See A. 4 (3).

## A. 4 (5).—Other Advances

O.	9,000	}	.	24,000	20,478	—3,522
R.	15,000					

Col. 1.—Mainly to cover payments in earthquake affected areas in Quetta. Col. 4.—Lapse in contingent provision.

## A. 5.—Loans to the Government of Coorg

O.	1,86,000	}	.	3,05,000	2,20,000	—85,000
R.	1,19,000					

Col. 1.—To cover the anticipated revenue deficit of the Government of Coorg. Col. 4.—Actual revenue deficit less than anticipated.

## B.—Reserve

O.	10,00,000	}	.	9,000	..	—9,000
R.	—9,91,000					

Col. 1.—See Note 2.

## Surrenders or withdrawals within Grant

R.	78,47,000	.	78,47,000	..	—78,47,000
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Total	.	.	11,00,72,000	9,94,28,089	—1,06,43,911
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## NOTES.

1. The variations under sub-heads A. 1 and A. 4 (1) are mainly responsible for the large total saving (Rs. 1,06,43,911) in the grant out of which Rs. 78,47,000 was surrendered to Government in March.



2. Amounts totalling Rs. 7,21,000 were sanctioned out of the Reserve (sub-head B) to meet excess under the following sub-heads :—

	Figures in thousands of Rupees.
A. 3 (1) . . . . .	2,00
A. 3 (3) . . . . .	2,00
A. 3 (7) . . . . .	1
A. 3 (8) . . . . .	3.00
A. 4 (2) . . . . .	16
A. 4 (3) . . . . .	4
Total . . . . .	7,21
Surrendered to the Government of India . . . . .	2,70
	<u>9,91</u>

The supplementation seems to have been unnecessary in the cases of sub-heads A. 3 (7), A. 4 (2) and A. 4 (3).

3. The figures of total savings in the grant for the last four years are shown below :—

	Rs.
1935-36 . . . . .	1,06,43,911
1934-35 . . . . .	4,45,20,867
1933-34 . . . . .	1,74,81,789
1932-33 . . . . .	4,96,72,318

### IMPORTANT COMMENTS.

1. *Loan to the Bahawalpur Darbar to Finance its share of expenditure on the Sutlej Valley Project.*—The expenditure booked against the revised sanctioned limit of the Loan of Rs. 12,50 lakhs to the Bahawalpur Darbar fell from Rs. 12,43 lakhs to Rs. 12,42 lakhs by the end of the year 1935-36 on account of credits for the value of Sutlej Valley Project Stock used on the State (Bahawalpur) works.

Final decisions on the points referred to in paragraph 1 of the important comments under Grant No. 99 on page 414 of the last year's report have been reached.

The Bahawalpur Durbar made the following payments to the end of October 1936 towards the repayment of the loan :—

- (i) Rs. 15 lakhs on account of the first instalment of the loan due on 31st March 1936.
- (ii) Rs. 7.5 lakhs on account of the second instalment of the loan due on the 31st October 1936.
- (iii) Rs. 2,57,875 on account of sale proceeds of land and town sites.
- (iv) Rs. 5 lakhs on account of pre-payment as stipulated.\*

2. *Large outstanding claims against Indian States.*—The outstanding balance of Rs. 34,14,895 on the 31st March 1935 relating to other state transactions as mentioned in paragraph 2 under Grant No. 99 on page 414 of the last year's report was reduced to Rs. 32,03,244. This reduced balance which relates to Bahawalpur State has, under the orders of the Government of India, been converted into a regular loan bearing interest at  $4\frac{3}{4}$  per cent. per annum and repayable in fifteen equated instalments of Rs. 3,03,414 each with effect from the 1st April 1936, the last instalment being payable on the 1st April 1950.

The balance of Rs. 4,76,376 relating to the transactions for 1935-36 has been recovered and adjusted during the year 1936-37.\*

\* Accountant General, Punjab.

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